State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: H1/26/21

A Bill

HOUSE BILL 1065

By: Representatives Pilkington, McCollum, *Wing, Ennett*
By: Senators B. Davis, T. Garner

For An Act To Be Entitled

AN ACT TO EXEMPT CERTAIN PRODUCTS FROM SALES AND USE TAX; TO EXEMPT FEMININE HYGIENE PRODUCTS FROM SALES AND USE TAX; AND FOR OTHER PURPOSES.

Subtitle

TO EXEMPT FEMININE HYGIENE PRODUCTS FROM SALES AND USE TAX.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions for certain products and services, is amended to add an additional subdivision to read as follows:

(42)(A) Gross receipts or gross proceeds derived from the sale of a feminine hygiene product.

(B) As used in this subdivision (42):

(i) "Feminine hygiene products" means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle, but does not include grooming and hygiene products;

(ii) "Grooming and hygiene products" means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screen, regardless of whether the items meet the definition of "over-the-counter drug"; and

(iii) "Over-the-counter drug" means a drug that contains a label that identifies the product as a drug as required by 21

C.F.R. § 201.66, as it existed on January 1, 2021.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.

/s/Pilkington