

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1881

By: Representative Ennett

For An Act To Be Entitled

AN ACT TO AMEND THE SALES TAX HOLIDAY; TO ADD
MENSTRUAL DISCHARGE COLLECTION DEVICES TO THE LIST OF
ITEMS EXEMPT FROM SALES AND USE TAX DURING THE SALES
TAX HOLIDAY; AND FOR OTHER PURPOSES.

Subtitle

TO ADD MENSTRUAL DISCHARGE COLLECTION
DEVICES TO THE LIST OF ITEMS EXEMPT FROM
SALES AND USE TAX DURING THE SALES TAX
HOLIDAY.

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

SECTION 1. Arkansas Code § 26-52-444(a), concerning the definitions to be used in relation to the sales tax holiday, is amended to add additional subdivisions to read as follows:

(7)(A) "Menstrual discharge collection devices" means tampons, panty liners, menstrual cups, pads, and other similar tangible personal property designed for use in connection with the human menstrual cycle, but does not include grooming and hygiene products.

(B) "Menstrual discharge collection devices" includes period underwear and all other items of clothing that are marketed specifically for use as menstrual discharge collection devices for the human menstrual cycle, such as period swimwear, period running shorts, and period sleep shorts;

(8) "Grooming and hygiene products" means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan



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lotions and screens, regardless of whether the items meet the definition of "over-the-counter-drug"; and

(9) "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, 2025.

SECTION 2. Arkansas Code § 26-52-444(b), concerning the exemptions from sales and use tax during the sales tax holiday, is amended to add an additional subdivision to read as follows:

(7) Menstrual discharge collection devices.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective on the first day of the calendar quarter following the effective date of this act.