

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: H1/26/21

# A Bill

HOUSE BILL 1065

5 By: Representatives Pilkington, McCollum, *Wing, Ennett*  
6 By: Senators B. Davis, T. Garner  
7

## For An Act To Be Entitled

9 AN ACT TO EXEMPT CERTAIN PRODUCTS FROM SALES AND USE  
10 TAX; TO EXEMPT FEMININE HYGIENE PRODUCTS FROM SALES  
11 AND USE TAX; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

15 TO EXEMPT FEMININE HYGIENE PRODUCTS FROM  
16 SALES AND USE TAX.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

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

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

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

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

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

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



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

2

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

5

6

7

*/s/Pilkington*

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36