

House File 2191 - Introduced

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BY RUNNING-MARQUARDT

A BILL FOR

1 An Act exempting the sale of feminine hygiene products from the
2 sales tax.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2018, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 103. The sales price from the sale of
4 feminine hygiene products. For purposes of this subsection,
5 "*feminine hygiene products*" means sanitary napkins, tampons, or
6 other similar items used for feminine hygiene.

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with
9 the explanation's substance by the members of the general assembly.

10 This bill exempts the sale of feminine hygiene products, as
11 defined in the bill, from the sales tax.

12 By operation of Code section 423.6, an item exempt from the
13 imposition of the sales tax is also exempt from the use tax
14 imposed in Code section 423.5.