

House File 2196 - Introduced

HOUSE FILE 2196

BY BOHANNAN

A BILL FOR

1 An Act exempting the sale of feminine hygiene products and
2 incontinence products from the sales and use tax.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 68, paragraph c,
2 subparagraph (1), subparagraph division (a), Code 2022, is
3 amended to read as follows:

4 (a) "*Clothing*" includes but is not limited to the
5 following: aprons, household and shop; athletic supporters;
6 baby receiving blankets; bathing suits and caps; beach capes
7 and coats; belts and suspenders; boots; coats and jackets;
8 costumes; children diapers (~~children and adults, including~~
9 ~~disposable diapers~~) including disposable; earmuffs; footlets;
10 formal wear; garters and garter belts; girdles; gloves and
11 mittens for general use; hats and caps; hosiery; insoles for
12 shoes; lab coats; neckties; overshoes; pantyhose; rainwear;
13 rubber pants; sandals; scarves; shoes and shoelaces; slippers;
14 sneakers; socks and stockings; steel-toed shoes; underwear;
15 uniforms, athletic and nonathletic; and wedding apparel.

16 Sec. 2. Section 423.3, Code 2022, is amended by adding the
17 following new subsections:

18 NEW SUBSECTION. 108. The sales price from the sale of
19 feminine hygiene products. For purposes of this subsection,
20 "*feminine hygiene products*" means sanitary napkins or pads,
21 tampons, menstrual cups, or other similar items used in
22 connection with the menstrual cycle.

23 NEW SUBSECTION. 109. The sales price from sales of
24 incontinence products. For purposes of this subsection,
25 "*incontinence products*" means incontinence undergarments, pads,
26 liners, or similar items used in connection with incontinence.

27 EXPLANATION

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

30 This bill exempts the sale of feminine hygiene and
31 incontinence products, as defined in the bill, from the sales
32 tax.

33 The bill makes a conforming amendment in Code section
34 423.3(68)(c)(1)(a) by striking a reference to adult diapers
35 that relates to the tax-free holiday.

H.F. 2196

1 By operation of Code section 423.6, an item exempt from the
2 imposition of the sales tax is also exempt from the use tax
3 imposed in Code section 423.5.