

**Senate File 36 - Introduced**

SENATE FILE 36

BY PETERSEN

**A BILL FOR**

1 An Act exempting the sale of period products and diapers from  
2 the sales 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 2021, 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; ~~diapers (children and adults, including disposable~~  
9 ~~diapers)~~; earmuffs; footlets; formal wear; garters and garter  
10 belts; girdles; gloves and mittens for general use; hats  
11 and caps; hosiery; insoles for shoes; lab coats; neckties;  
12 overshoes; pantyhose; rainwear; rubber pants; sandals;  
13 scarves; shoes and shoelaces; slippers; sneakers; socks and  
14 stockings; steel-toed shoes; underwear; uniforms, athletic and  
15 nonathletic; and wedding apparel.

16 Sec. 2. Section 423.3, Code 2021, is amended by adding the  
17 following new subsections:

18 NEW SUBSECTION. 107. The sales price from the sale of  
19 period products. For purposes of this subsection, "*period*  
20 *products*" means sanitary napkins or pads, tampons, menstrual  
21 cups, or other similar items used in connection with the  
22 menstrual cycle.

23 NEW SUBSECTION. 108. The sales price from the sale of a  
24 child or adult diaper, whether cloth or disposable.

25 EXPLANATION

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

28 This bill exempts the sale of period products, as defined in  
29 the bill, from the sales tax. The bill also exempts the sale of  
30 child and adult diapers, whether cloth or disposable.

31 The bill makes a conforming amendment in Code section  
32 423.3(68)(c)(1)(a) by striking a reference to child and adult  
33 diapers that relates to the tax-free holiday.

34 By operation of Code section 423.6, an item exempt from the  
35 imposition of the sales tax is also exempt from the use tax

1 imposed in Code section 423.5.