

Ballot Title

An act to exempt feminine hygiene products and children and adult diapers, including disposable diapers from sales and use tax effective January 1, 2025. Defining “feminine hygiene products” as tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle. Defining “diapers” as an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

Text of Measure

Be it enacted by the People of the State of Arkansas:

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

1. (A) Gross receipts or gross proceeds derived from the sale of a feminine hygiene products and diapers, children and adult, including disposable diapers.
2. (B) “Feminine hygiene products” means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.
3. (C) “Feminine hygiene products” does not include the following items regardless of whether the item is an over-the-counter 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, 2023;
 - (i) A soap or cleaning solution; (ii) Shampoo;
 - (iii) Toothpaste;
 - (iv) Mouthwash;
 - (v) Antiperspirant; or
 - (vi) Sun tan lotion and sunscreen.
4. (D) “Diaper” means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

This act is effective January 1, 2025.