

House Bill 731

By: Representatives Buckner of the 137th, Peake of the 141st, Hugley of the 136th, Holmes of the 129th, Chandler of the 105th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to create an exemption from state sales and use tax for feminine hygiene
3 products; to provide a definition; to provide for applicability; to provide for related matters;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended in Code Section 48-8-2, relating to definitions, by adding a new paragraph
9 to read as follows:

10 "(15.1) 'Feminine hygiene products' means products with the primary purpose of
11 absorbing or capturing menstrual flow, including but not limited to tampons, menstrual
12 pads and sanitary napkins, panty liners, menstrual sponges, and menstrual cups."

13 **SECTION 2.**

14 Said chapter is further amended in Code Section 48-8-3, relating to exemptions from state
15 sales and use taxes, by deleting "or" at the end of subparagraph (E) of paragraph (99), by
16 replacing the period with "; or" at the end of subparagraph (C) of paragraph (100), and by
17 adding a new paragraph to read as follows:

18 "(101)(A) Feminine hygiene products.
19 (B) The exemption provided for in subparagraph (A) of this paragraph shall not apply
20 to any sales tax, use tax, or local sales and use tax levied or imposed in an area
21 consisting of less than the entire state, however authorized, including but not limited
22 to such taxes authorized by or pursuant to:
23 (i) Constitutional amendment;

27 **SECTION 3.**
28 All laws and parts of laws in conflict with this Act are repealed.

SECTION 3.

28 All laws and parts of laws in conflict with this Act are repealed.