

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

**H.B. 595**  
**Apr 19, 2021**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH10285-MCf-15

Short Title: Hygiene Product Sales Tax Exemption. (Public)

Sponsors: Representative von Haefen.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT CERTAIN HYGIENE PRODUCTS FROM SALES TAX.  
3 The General Assembly of North Carolina enacts:  
4 **SECTION 1.** G.S. 105-164.3 is amended by adding two new subdivisions to read:  
5 "(88) Feminine hygiene products. – Tampons, panty liners, menstrual cups, sanitary  
6 napkins, and other similar tangible personal property designed for feminine  
7 hygiene in connection with the human menstrual cycle but does not include  
8 "grooming and hygiene products."  
9 ...  
10 (94) Grooming and hygiene products. – Soaps and cleaning solutions, shampoo,  
11 toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens,  
12 regardless of whether the items meet the definition of "over-the-counter  
13 drugs."  
14 **SECTION 2.** G.S. 105-164.13 is amended by adding a new subdivision to read:  
15 "(74) Feminine hygiene products."  
16 **SECTION 3.** This act becomes effective October 1, 2021, and applies to sales made  
17 on or after that date.

