WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

FISCAL NOTE

Senate Bill 291

By Senators Beach, Lindsay, Woelfel, Caputo, Jeffries, and Romano

[Introduced February 13, 2021; referred
to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-9t, relating to the exemption of certain hygiene products from sales tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 11. TAXATION.

§11-15-9t. Exempting certain hygiene products from sales tax.

(a) Notwithstanding any other provision of this article, hygiene products are exempt from the tax imposed under this article.

(b) For the purposes of this section:

(1) “Feminine hygiene product” includes sanitary napkins, tampons, menstrual cups, pads, and other similar feminine hygiene products;

(2) “Diapers” means an absorbent incontinence product that is washable or disposable and worn by a person, regardless of age or sex, who cannot control bladder or bowel movements; and

(3) “Hygiene product” means diapers and feminine hygiene products as defined by this subsection.

NOTE: The purpose of this bill is to exempt feminine hygiene products and diapers from state sales tax.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.