

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

Senate Bill 291

FISCAL
NOTE

BY SENATORS BEACH, LINDSAY, WOELFEL, CAPUTO,

JEFFRIES, AND ROMANO

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

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

Be it enacted by the Legislature of West Virginia:

ARTICLE 11. TAXATION.

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

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

3 (b) For the purposes of this section:

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

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

9 (3) "Hygiene product" means diapers and feminine hygiene products as defined by this
 10 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.