

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5522

FISCAL
NOTE

By Delegate Hamilton

[Introduced February 13, 2026; referred to the
Committee on Finance]

1 A BILL to amend and reenact the Code of West Virginia, 1931, as amended, by adding a new
 2 section, designated §11-15-9v, relating to creating an annual sales tax holiday for the sales
 3 of feminine hygiene products and diapers.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9v. Tax Holiday for feminine hygiene products and diapers.

1 (a) There is established an annual sales tax holiday on the sale of feminine hygiene
 2 products and diapers. Feminine hygiene products and diapers sold on the second Saturday of
 3 May and Friday directly preceding and Sunday directly following the second Saturday of each May
 4 are exempt from taxes imposed by §11-15-1 et seq. of this code.

5 (b) For the purposes of this section, "feminine hygiene product" means personal care
 6 products that are primarily designed for use in connection with menstruation or post-menstrual
 7 care, including but not limited to tampons, sanitary napkins, panty liners, menstrual cups,
 8 menstrual sponges, and similar absorbent or collection products, whether disposable or reusable.

NOTE: The purpose of this bill is to provide an annual sales tax holiday for feminine hygiene products and diapers.

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