

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4734**

**FISCAL  
NOTE**

By Delegate Young

[Introduced January 22, 2026; referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §11-15-9v, relating to consumers sales and service tax; providing definitions;  
3 and exempting infant and certain hygiene products from consumer sales taxation.

*Be it enacted by the Legislature of West Virginia:*

## **ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

### **§11-15-9v. Exemption for sales of certain hygiene and infant products.**

1 (a) The sale of certain hygiene and infant products, as those terms are defined in  
2 subsections (b), (c), and (d) of this section, are exempted from the taxes imposed by this article  
3 and by §11-15A-1 et seq. of this code.

4 (b) "Diapers" means any disposable absorbent incontinence product worn by infants or  
5 toddlers who are not toilet-trained or by individuals regardless of age who are incapable of  
6 controlling their bladder or bowel movements.

7 (c) "Feminine hygiene products" means feminine hygiene products including but not  
8 limited to, tampons, pads, sanitary napkins, liners, menstrual cups, and other products used to  
9 absorb menstrual flow that are designed for use by biological women.

10 (d) "Infant products" means baby bottles, bottle liner inserts, bottle nipples, baby formula,  
11 newborn infant car seats.

NOTE: The purpose of this bill is to exempt from sales tax certain infant products and hygiene products.

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