

SENATE BILL 1724

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax
exemptions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-393(a), is amended by adding the following as a new subdivision:

Feminine hygiene products;

SECTION 2. Tennessee Code Annotated, Section 67-6-393(e), is amended by deleting the subsection and substituting instead the following:

(e) For purposes of this section:

(1) "Eligible property" means an item of a type, such as clothing, that qualifies for exemption under this section; and

(2) "Feminine hygiene product":

(A) Means any product to be used by women with respect to menstruation or other genital-tract secretions; and

(B) Includes tampons, pads, liners, cups, and douches.

SECTION 3. This act shall take effect July 1, 2020, the public welfare requiring it.