## SECOND REGULAR SESSION

## **HOUSE BILL NO. 2272**

## 101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALDRIDGE.

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DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be 2 known as section 144.016, to read as follows:

144.016. 1. Beginning October 1, 2022, the tax levied and imposed under chapter 144 on all retail sales of feminine hygiene products and diapers shall be levied at a rate not exceeding the rate of sales tax levied on the retail sale of food.

- 2. For purposes of this section, the following terms mean:
- (1) "Diapers", absorbent garments worn by infants or toddlers who are not toilet-trained or by individuals who are incapable of controlling their bladder or bowel 7 movements;
  - (2) "Feminine hygiene products", tampons, pads, liners, and cups.