

FIRST REGULAR SESSION

# HOUSE BILL NO. 741

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MITTEN.

1520H.02I

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, 2019, the tax levied and imposed under chapter  
2 144 on all retail sales of feminine hygiene products and diapers shall be levied at a rate that  
3 shall not exceed the sales tax levied on the retail sale of food.**

4 **2. For purposes of this section, the following terms mean:**

5 **(1) "Diapers", absorbent garments worn by infants or toddlers who are not  
6 toilet-trained or by individuals who are incapable of controlling their bladder or bowel  
7 movements;**

8 **(2) "Feminine hygiene products", tampons, pads, liners, and cups.**

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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.