

PROPOSED AMENDMENT

HB 1210 # 62

DIGEST

Sales tax exemption for menstrual discharge collection devices. Provides a sales tax exemption for menstrual discharge collection devices.

- 1 Page 89, between lines 17 and 18, begin a new paragraph and insert:
2 "SECTION 71. IC 6-2.5-5-59 IS ADDED TO THE INDIANA
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2026]: **Sec. 59. (a) For purposes of this**
5 **section, "menstrual discharge collection devices" means:**
6 **(1) tampons;**
7 **(2) panty liners;**
8 **(3) menstrual cups;**
9 **(4) sanitary napkins; and**
10 **(5) other similar tangible personal property designed to**
11 **promote hygiene in connection with the human menstrual**
12 **cycle.**
13 **(b) Sales of menstrual discharge collection devices are exempt**
14 **from the state gross retail tax."**
15 Page 276, between lines 41 and 42, begin a new paragraph and
16 insert:
17 "SECTION 188. [EFFECTIVE JULY 1, 2026] **(a) IC 6-2.5-5-59, as**
18 **added by this act, applies only to retail transactions occurring after**
19 **June 30, 2026.**
20 **(b) Except as provided in subsection (c), a retail transaction is**
21 **considered to have occurred after June 30, 2026, if the property**
22 **whose transfer constitutes selling at retail is delivered to the**
23 **purchaser or to the place of delivery designated by the purchaser**
24 **after June 30, 2026.**
25 **(c) Notwithstanding the delivery of the property constituting**
26 **selling at retail after June 30, 2026, a transaction is considered to**
27 **have occurred before July 1, 2026, to the extent that:**

1 **(1) the agreement of the parties to the transaction is entered**
2 **into before July 1, 2026; and**

3 **(2) payment for the property furnished in the transaction is**
4 **made before July 1, 2026.**

5 **(d) This SECTION expires January 1, 2029."**

6 Renumber all SECTIONS consecutively.

(Reference is to HB 1210 as reprinted January 30, 2026.)