

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6199
BILL NUMBER: SB 117

NOTE PREPARED: Nov 10, 2025
BILL AMENDED:

SUBJECT: Sales Tax Exemption for Menstrual Discharge Collection Devices.

FIRST AUTHOR: Sen. Yoder
FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: X GENERAL
X DEDICATED
FEDERAL

IMPACT: State

Summary of Legislation: The bill provides a sales tax exemption for menstrual discharge collection devices.

Effective Date: July 1, 2026.

Explanation of State Expenditures: The Department of State Revenue (DOR) will incur expenses to put the bill's changes in place. The DOR should be able to make these changes within current resource levels.

Explanation of State Revenues: The bill could reduce state revenues by an estimated \$5.8 M in FY 2027 and \$6.4 M in FY 2028. [In FY 2025, the state received \$10.6 B in total sales tax revenue.]

Sales tax is distributed as follows:

- 99.838% to the General Fund
- 0.131% to the Commuter Rail Service Fund
- 0.031% to the Industrial Rail Service Fund

Data from other states with similar exemptions is the basis for the estimated impact. The estimate was adjusted for tax rate, regional price parity, population, and inflation.

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Department of State Revenue.

Local Agencies Affected:

Information Sources: U.S. Census Bureau, American Community Survey, 2022,
[https://data.census.gov/table?t=Age%20and%20Sex:Populations%20and%20People&g=010XX00US\\$0400000_040XX00US27&y=2022;](https://data.census.gov/table?t=Age%20and%20Sex:Populations%20and%20People&g=010XX00US$0400000_040XX00US27&y=2022;)

BEA regional price parities by state, 2023, <https://apps.bea.gov/itable/?ReqID=70&step=1>;
Maine Revenue Services, Tax Expenditure Reports, <https://www.maine.gov/revenue/taxes/tax-policy-office>;
Minnesota Department of Revenue, Tax Expenditure Budget, Fiscal Years 2024-2027,
<https://www.revenue.state.mn.us/sites/default/files/2025-01/2024-tax-expenditure-budget-162024-revision.pdf>;
New Jersey Department of Treasury, <https://www.nj.gov/treasury/taxation/pdf/taxexpenditurereport2025.pdf>;
New York State Department of Taxation and Finance, Division of the Budget,
<https://www.budget.ny.gov/pubs/archive/fy26/ex/ter/fy26ter.pdf>;
Ohio Department of Taxation, Tax Expenditure Report, Fiscal Years 2024-2025,
https://archives.obm.ohio.gov/Files/Budget_and_Planning/Operating_Budget/Fiscal_Years_2024-2025/ExecutiveBudget/Book_Two_Tax_Expenditure_Report.pdf.

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