



SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 163 be amended to read as follows:

1 Page 24, between lines 21 and 22, begin a new paragraph and insert:
2 "SECTION 13. 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 27, between lines 24 and 25, begin a new paragraph and insert:
16 "SECTION 22. [EFFECTIVE JULY 1, 2026] (a) IC 6-2.5-5-59, as
17 added by this act, applies only to retail transactions occurring after
18 June 30, 2026.
19 (b) Except as provided in subsection (c), a retail transaction is
20 considered to have occurred after June 30, 2026, if the property
21 whose transfer constitutes selling at retail is delivered to the
22 purchaser or to the place of delivery designated by the purchaser
23 after June 30, 2026.
24 (c) Notwithstanding the delivery of the property constituting
25 selling at retail after June 30, 2026, a transaction is considered to
26 have occurred before July 1, 2026, to the extent that:
27 (1) the agreement of the parties to the transaction is entered
28 into before July 1, 2026; and

1 **(2) payment for the property furnished in the transaction is**
2 **made before July 1, 2026.**
3 **(d) This SECTION expires January 1, 2029."**.
4 Renumber all SECTIONS consecutively.
 (Reference is to SB 163 as printed January 21, 2026.)

Senator HUNLEY