



# SENATE MOTION

MR. PRESIDENT:

**I move** that Senate Bill 243 be amended to read as follows:

1       Page 5, between lines 28 and 29, begin a new paragraph and insert:  
2       "SECTION 5. IC 6-2.5-5-59 IS ADDED TO THE INDIANA CODE  
3       AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
4       1, 2026]: Sec. 59. (a) For purposes of this section, "menstrual  
5       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 137, between lines 31 and 32, begin a new paragraph and  
16       insert:  
17       "SECTION 115. [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:  
28           (1) the agreement of the parties to the transaction is entered

1           **into before July 1, 2026; and**  
2           **(2) payment for the property furnished in the transaction is**  
3           **made before July 1, 2026.**  
4           **(d) This SECTION expires January 1, 2029."**  
5           Renumber all SECTIONS consecutively.  
          (Reference is to SB 243 as printed January 21, 2026.)

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Senator HUNLEY