



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.)

Senator HUNLEY