



# SENATE MOTION

MR. PRESIDENT:

**I move** that Senate Bill 264 be amended to read as follows:

1       Page 8, after line 11, begin a new paragraph and insert:  
2       SECTION 9. IC 6-3.1-47 IS ADDED TO THE INDIANA CODE  
3       AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
4       JANUARY 1, 2026 (RETROACTIVE)]:  
5       **Chapter 47. Tax Credit for Sales Taxes Paid on Purchase of**  
6       **Menstrual Discharge Collection Devices**  
7       **Sec. 0.5. This chapter applies to taxable years beginning after**  
8       **December 31, 2025.**  
9       **Sec. 1. As used in this chapter, "menstrual discharge collection**  
10      **device" means:**  
11       **(1) tampons;**  
12       **(2) panty liners;**  
13       **(3) menstrual cups;**  
14       **(4) sanitary napkins; and**  
15       **(5) other similar tangible personal property designed to**  
16       **promote hygiene in connection with the human menstrual**  
17       **cycle.**  
18       **Sec. 2. As used in this chapter, "qualified expenditure" means**  
19       **the amount of sales taxes that the taxpayer paid on the purchase of**  
20       **menstrual discharge collection devices in a taxable year.**  
21       **Sec. 3. As used in this chapter, "state tax liability" means the**  
22       **taxpayer's total tax liability that is incurred under IC 6-3-1**  
23       **through IC 6-3-7 (the adjusted gross income tax).**  
24       **Sec. 4. As used in this chapter, "taxpayer" means a person that**  
25       **has any state tax liability.**  
26       **Sec. 5. (a) A taxpayer that makes a qualified expenditure in a**  
27       **taxable year is entitled to a credit against the taxpayer's state tax**  
28       **liability for the taxable year.**

**(b) The maximum amount of the credit to which a taxpayer is entitled in a particular taxable year is equal to the lesser of:**

5 (2) one hundred dollars (\$100).

8       **Sec. 6. To obtain a credit under this chapter, a taxpayer must**  
9       **claim the credit on the taxpayer's annual state tax return in the**  
10      **manner prescribed by the department. The taxpayer shall submit**  
11      **to the department all information that the department determines**  
12      **is necessary to calculate the credit provided by this chapter.**

13 SECTION 10. An emergency is declared for this act.".

Renumber all **SECTIONS** consecutively.

(Reference is to SB 264 as printed January 21, 2026.)

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Senator YODER