



# 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.**

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

3       **(1) the amount of the taxpayer's qualified expenditures in the**  
4 **taxable year; or**

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

6       **(c) A taxpayer is entitled to a refund of any unused credit**  
7 **amount.**

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."**

14       Renumber all SECTIONS consecutively.

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

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Senator YODER