



SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 281 be amended to read as follows:

1 Page 2, between lines 23 and 24, begin a new paragraph and insert:
2 "SECTION 2. 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 5, between lines 32 and 33, begin a new paragraph and insert:
16 "SECTION 8. [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 281 as printed January 21, 2026.)

Senator HUNLEY