

**Popular Name**

An Act to Exempt Feminine Hygiene Products from Sales and Use Tax

**Ballot Title**

An act to exempt feminine hygiene products from sales and use tax effective January 1, 2025. Defining “feminine hygiene products” as tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

**Text of Measure**

Be it enacted by the People of the State of Arkansas:

Arkansas Code § 26-52-401, concerning sales tax exemptions for certain products and services, is amended to add an additional subdivision to read as follows:

- (A) Gross receipts or gross proceeds derived from the sale of a feminine hygiene products.
- (B) “Feminine hygiene products” means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

This act is effective January 1, 2025.