

Senate Bill 539

By: Senators Robertson of the 29th, Dixon of the 45th, Hatchett of the 50th, Payne of the 54th, Goodman of the 8th and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use taxes, so as to exempt certain baby products and feminine  
3 hygiene products from taxation; to provide for related matters; to repeal conflicting laws; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use taxes, is amended by striking "or" at the end of subparagraph (104)(B), by  
9 striking the period and substituting in lieu thereof "; or" at the end of paragraph (105), and  
10 by adding a new paragraph to read as follows:

11 "(105.1) The sale or use of children's diapers, baby formula, therapeutic or preventive  
12 creams and wipes marketed primarily for use on the skin of children, and feminine  
13 hygiene products marketed primarily for the purpose of absorbing or capturing menstrual  
14 flow, including but not limited to tampons, menstrual pads and sanitary napkins, panty  
15 liners, menstrual sponges, and menstrual cups."

16 **SECTION 2.**

S. B. 539

17 All laws and parts of laws in conflict with this Act are repealed.