

House Bill 499

By: Representatives Buckner of the 137th, Schofield of the 63rd, Westbrook of the 163rd,
Burnough of the 77th, Bennett of the 94th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to create an exemption from sales and use tax for menstrual discharge
3 collection devices as defined in the Streamlined Sales and Use Tax Agreement; to provide
4 for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended by revising paragraph (50) of Code Section 48-8-3, relating to exemptions
9 from state sales and use taxes, as follows:

10 "(50)(A) Sales of insulin syringes and blood glucose level measuring strips dispensed
11 without a prescription.

12 (B) The sale or use of menstrual discharge collection devices, as such term is defined
13 in the Streamlined Sales and Use Tax Agreement as of May 16, 2024;"

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.