

Senate Bill 297

By: Senators Robertson of the 29th, Still of the 48th, Anavitarte of the 31st and Summers of the 13th

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 certain menstrual
3 discharge collection devices; 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 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, which refers to medical
13 devices with the primary purpose of absorbing or capturing menstrual discharge. Such
14 devices shall include, but shall not be limited to, tampons, panty liners, menstrual cups,
15 pads, and other similar tangible personal property designed for use in connection with
16 the human menstrual cycle;"

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SECTION 2.

18 All laws and parts of laws in conflict with this Act are repealed.