

House Bill 1144

By: Representatives Schofield of the 63rd, Hugley of the 141st, Buckner of the 137th, Mathiak of the 82nd, Davis of the 87th, 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 eliminate the state sales and use tax on menstrual hygiene products on
3 certain weekends; to provide for definitions; to provide for the state revenue commissioner
4 to designate such tax-free weekends; to provide for the Department of Revenue to publish
5 dates of such tax-free weekends; to exclude local sales and use taxes; to provide for
6 compliance by retailers; to provide for regulations, forms, and instructions; to provide for
7 public awareness campaigns; to provide for automatic repeal; to provide for related matters;
8 to provide for a short title; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Georgia Hygiene Essentials Tax-Free
12 Period."

SECTION 2.

13

14 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
15 taxes, is amended in Article 1, relating to state sales and use tax, by adding a new Code
16 section to read as follows:

17 "48-8-3.6.

18 (a) As used in this Code section, the term:

19 (1) 'Local sales and use tax' means any sales tax, use tax, or local sales and use tax which
20 is levied and imposed in an area consisting of less than the entire state, however
21 authorized, including, but not limited to, such taxes authorized by or pursuant to
22 constitutional amendment; by or pursuant to Section 25 of an Act approved March 10,
23 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit
24 Authority Act of 1965'; or by or pursuant to Article 2, Article 2A, Part 1 or Part 2 of
25 Article 3, Article 4, or Article 5 of this chapter.

26 (2) 'Menstrual hygiene product' means disposable and reusable items used to manage,
27 absorb, or contain menstrual flow. Such term includes tampons, menstrual pads, sanitary
28 napkins, pantliners, menstrual cups, menstrual discs, menstrual sponges, and period
29 underwear. Such term shall not include over-the-counter drugs or prescription
30 medications.

31 (3) 'Tax-free weekend' means a consecutive Saturday and Sunday, as designated by the
32 commissioner, during which the state sales and use tax shall not apply to the retail sale
33 of menstrual hygiene products.

34 (b) Beginning December 1, 2026, and annually thereafter, the commissioner shall
35 designate one weekend in each quarter of the subsequent year as a tax-free weekend, and
36 the department shall publish the dates of such tax-free weekends on its website.

37 (c) Retailers shall not be required to register in order to participate in the exemption
38 provided for in subsection (b) of this Code section; provided, however, that such retailers

39 shall comply with the accounting and reporting requirements issued in administrative
40 regulations promulgated by the department.

41 (d) The exemption provided for in this Code section shall not apply to any local sales and
42 use tax levied or imposed at any time.

43 (e) The commissioner shall promulgate administrative regulations as necessary, issue
44 forms and instructions, and take all actions necessary to implement and administer the
45 provisions of this Code section. The commissioner shall maximize consumer participation
46 by launching a public awareness campaign publicizing the tax-free weekends provided for
47 in this Code section.

48 (f) On or before July 1, 2028, and annually thereafter, the commissioner shall submit a
49 detailed written report to the chairpersons of the House Committee on Ways and Means
50 and the Senate Finance Committee on the impact of the provisions of this Code section.
51 Such report shall include the total sales of menstrual hygiene products during each tax-free
52 weekend, the estimated fiscal impact of the implementation of tax-free weekends, the
53 number of consumer transactions per tax-free weekend and annually, and a summary of the
54 effectiveness of public awareness campaigns.

55 (g) This Code section shall stand automatically repealed on December 31, 2031."

56 **SECTION 3.**

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