



Sales and Use Tax Exemption for Feminine Hygiene Products

This memorandum explains recently enacted legislation that provides an exemption from sales and use tax for feminine hygiene products.

Chapter 99 of the Laws of 2016 amended the Tax Law to provide an exemption from state and local sales and use taxes for feminine hygiene products. Feminine hygiene products include the following products:

- sanitary napkins;
- tampons;
- panty liners;
- douches;
- feminine hygiene syringes; and
- vaginal creams, foams, ointments, jellies, powders, and sprays used for hygiene purposes.

This new exemption applies to sales and uses made on or after **September 1, 2016**.

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