

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023

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SENATE BILL 831

Short Title: Menstrual Products Sales Tax Exemption. (Public)

Sponsors: Senators Marcus, Mayfield, and Hunt (Primary Sponsors).

Referred to: Rules and Operations of the Senate

May 6, 2024

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT MENSTRUAL PRODUCTS FROM THE SALES TAX.
3 The General Assembly of North Carolina enacts:

4 SECTION 1. G.S. 105-164.3 reads as rewritten:

5 "§ 105-164.3. Definitions.

6 The following definitions apply in this Article:

7 ...

8 (136) Menstrual products. – Tampons, panty liners, menstrual cups, sanitary
9 napkins, and other similar tangible personal property designed for feminine
10 hygiene in connection with the human menstrual cycle.

11"

12 SECTION 2. G.S. 105-164.13 reads as rewritten:

13 "§ 105-164.13. Retail sales and use tax.

14 The sale at retail and the use, storage, or consumption in this State of the following items are
15 specifically exempted from the tax imposed by this Article:

16 ...

17 (76) Menstrual products."

18 SECTION 3. This act becomes effective October 1, 2024, and applies to sales made
19 on or after that date.

