

FIRST REGULAR SESSION

SENATE BILL NO. 162

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR COLEMAN.

0895S.01I

KRISTINA MARTIN, Secretary

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales taxes on certain products.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto
2 one new section, to be known as section 144.016, to read as
3 follows:

144.016. 1. For the purposes of this section, the
2 following terms shall mean:

3 (1) "Diapers", absorbent garments worn by infants or
4 toddlers who are not toilet-trained or by individuals who
5 are incapable of controlling their bladder or bowel
6 movements;

7 (2) "Feminine hygiene products", tampons, pads,
8 liners, and cups.

9 2. Notwithstanding other provisions of law to the
10 contrary, beginning August 28, 2023, the tax levied and
11 imposed under this chapter on all retail sales of diapers
12 and feminine hygiene products shall be at a rate equal to
13 the rate of tax imposed on food pursuant to section 144.014.

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