

**First Regular Session
Seventy-first General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 17-0023.01 Kate Meyer x4348

HOUSE BILL 17-1127

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A BILL FOR AN ACT

101 **CONCERNING A SALES TAX EXEMPTION FOR FEMININE HYGIENE**
102 **PRODUCTS.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)

The bill creates a state sales tax exemption, commencing January 1, 2018, for all sales, storage, and use of feminine hygiene products. The bill further specifies that local statutory taxing jurisdictions may choose to adopt the same exemption by express inclusion in their sales and use tax ordinance or resolution.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1. Legislative declaration.** The general assembly
3 hereby finds and declares that the intended purpose of the tax expenditure
4 in this act is to increase the affordability of feminine hygiene products
5 and to redress the inequitable burden that such tax places on the millions
6 of women in Colorado for whom such products are medically essential.

7 **SECTION 2.** In Colorado Revised Statutes, 39-26-717, **amend**
8 (1) introductory portion, (1)(k), and (1)(l); and **add** (1)(m) and (2)(a.5) as
9 follows:

10 **39-26-717. Drugs and medical and therapeutic devices -**
11 **definitions.** (1) The following ~~shall be~~ ARE exempt from taxation under
12 ~~the provisions of part 1 of this article~~ ARTICLE 26:

13 (k) All sales of nonprescription drugs or materials when furnished
14 by a licensed provider as part of professional services provided to a
15 patient; ~~and~~

16 (l) All sales of corrective eyeglasses, contact lenses, or hearing
17 aids; AND

18 (m) ALL SALES OF FEMININE HYGIENE PRODUCTS PURCHASED ON
19 AND AFTER JANUARY 1, 2018.

20 (2) As used in this section, unless the context otherwise requires:

21 (a.5) "FEMININE HYGIENE PRODUCTS" MEANS TAMPONS,
22 MENSTRUAL PADS AND SANITARY NAPKINS, PANTILINERS, MENSTRUAL
23 SPONGES, AND MENSTRUAL CUPS.

24 **SECTION 3.** In Colorado Revised Statutes, 29-2-105, **amend** (1)
25 introductory portion and (1)(d)(I) introductory portion; and **add**
26 (1)(d)(I)(O) as follows:

1 **29-2-105. Contents of sales tax ordinances and proposals -**
2 **repeal.** (1) The sales tax ordinance or proposal of any incorporated town,
3 city, or county adopted pursuant to this article ~~shall~~ MUST be imposed on
4 the sale of tangible personal property at retail or the furnishing of
5 services, as provided in ~~paragraph (d) of this subsection (1)~~ SUBSECTION
6 (1)(d) OF THIS SECTION. Any countywide or incorporated town or city
7 sales tax ordinance or proposal ~~shall~~ MUST include the following
8 provisions:

9 (d) (I) A provision that the sale of tangible personal property and
10 services taxable pursuant to this article ~~shall be~~ IS the same as the sale of
11 tangible personal property and services taxable pursuant to section
12 39-26-104 ~~C.R.S.~~, except as otherwise provided in this ~~paragraph (d)~~
13 SUBSECTION (1)(d). The sale of tangible personal property and services
14 taxable pursuant to this article ~~shall be~~ IS subject to the same sales tax
15 exemptions as those specified in part 7 of article 26 of title 39; ~~C.R.S.~~;
16 except that the sale of the following may be exempted from a town, city,
17 or county sales tax only by the express inclusion of the exemption either
18 at the time of adoption of the initial sales tax ordinance or resolution or
19 by amendment thereto:

20 (O) THE EXEMPTION FOR SALES OF FEMININE HYGIENE PRODUCTS
21 AS SPECIFIED IN SECTION 39-26-717 (1)(m).

22 **SECTION 4. Act subject to petition - effective date.** This act
23 takes effect at 12:01 a.m. on the day following the expiration of the
24 ninety-day period after final adjournment of the general assembly (August
25 9, 2017, if adjournment sine die is on May 10, 2017); except that, if a
26 referendum petition is filed pursuant to section 1 (3) of article V of the
27 state constitution against this act or an item, section, or part of this act

1 within such period, then the act, item, section, or part will not take effect
2 unless approved by the people at the general election to be held in
3 November 2018 and, in such case, will take effect on the date of the
4 official declaration of the vote thereon by the governor.