

Second Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 22-0024.01 Megan Waples x4348

HOUSE BILL 22-1055

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**HOUSE SPONSORSHIP**

**Lontine and Herod**, Bacon, Bernett, Cutter, Duran, Esgar, Froelich, Hooton, Jodeh, Kipp, McLachlan, Michaelson Jenet, Sirota, Titone, Young

**SENATE SPONSORSHIP**

**Jaquez Lewis and Winter**, Buckner, Gonzales, Story

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**House Committees**  
Finance

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING A SALES AND USE TAX EXEMPTION FOR ESSENTIAL**  
102 **HYGIENE PRODUCTS.**

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**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, 2023, for all sales, storage, use, and consumption of feminine hygiene products and diapers. The bill further provides that local statutory taxing jurisdictions may choose to adopt either or both exemptions by express inclusion in their sales and use tax ordinance or resolution.

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

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

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

4 **39-26-717. Drugs and medical and therapeutic devices -**  
5 **legislative declaration - definitions - repeal.** (1) As used in this section,  
6 unless the context otherwise requires:

7 (a.5) "FEMININE HYGIENE PRODUCTS" MEANS TAMPONS,  
8 MENSTRUAL PADS AND SANITARY NAPKINS, PANTILINERS, MENSTRUAL  
9 SPONGES, AND MENSTRUAL CUPS.

10 (2) The following are exempt from taxation under part 1 of this  
11 article 26:

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

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

16 (m) (I) ALL SALES OF FEMININE HYGIENE PRODUCTS PURCHASED  
17 ON AND AFTER JANUARY 1, 2023.

18 (II) IN ACCORDANCE WITH SECTION 39-21-304 (1), WHICH  
19 REQUIRES EACH BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE  
20 A TAX PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY  
21 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY HEREBY FINDS AND  
22 DECLARES THAT:

23 (A) THE GENERAL LEGISLATIVE PURPOSE OF THE EXEMPTION  
24 ALLOWED BY THIS SUBSECTION (2)(m) IS TO PROVIDE TAX RELIEF FOR  
25 CERTAIN INDIVIDUALS;

26 (B) THE SPECIFIC LEGISLATIVE PURPOSE OF THE EXEMPTION

1 ALLOWED BY THIS SUBSECTION (2)(m) IS TO INCREASE THE AFFORDABILITY  
2 OF FEMININE HYGIENE PRODUCTS AND TO REDRESS THE INEQUITABLE  
3 BURDEN THAT THE IMPOSITION OF SALES TAX PLACES ON MILLIONS OF  
4 WOMEN IN COLORADO FOR WHOM SUCH PRODUCTS ARE MEDICALLY  
5 ESSENTIAL; AND

6 (C) IN ORDER TO ALLOW THE GENERAL ASSEMBLY AND THE STATE  
7 AUDITOR TO MEASURE THE EFFECTIVENESS OF THE EXEMPTION, ON OR  
8 BEFORE JUNE 30, 2024, AND ON OR BEFORE JUNE 30 OF EACH OF THE  
9 FOLLOWING FOUR YEARS, THE LEGISLATIVE COUNCIL STAFF SHALL  
10 ANNUALLY ESTIMATE THE SAVINGS TO TAXPAYERS RESULTING FROM THE  
11 EXEMPTION ALLOWED IN THIS SUBSECTION (2)(m) AND PUBLISH THE  
12 INFORMATION ON THE GENERAL ASSEMBLY'S WEBSITE.

13 (III) NOTWITHSTANDING SECTION 39-21-304 (4), THE EXEMPTION  
14 IN THIS SUBSECTION (2)(m) CONTINUES INDEFINITELY.

15 (n) (I) ALL SALES OF DIAPERS PURCHASED ON AND AFTER JANUARY  
16 1, 2023.

17 (II) IN ACCORDANCE WITH SECTION 39-21-304 (1), WHICH  
18 REQUIRES EACH BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE  
19 A TAX PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY  
20 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY HEREBY FINDS AND  
21 DECLARES THAT:

22 (A) THE GENERAL LEGISLATIVE PURPOSE OF THE EXEMPTION  
23 ALLOWED BY THIS SUBSECTION (2)(n) IS TO PROVIDE TAX RELIEF FOR  
24 CERTAIN INDIVIDUALS;

25 (B) THE SPECIFIC LEGISLATIVE PURPOSE OF THE EXEMPTION  
26 ALLOWED BY THIS SUBSECTION (2)(n) IS TO INCREASE THE AFFORDABILITY  
27 OF DIAPERS AND TO REDRESS THE INEQUITABLE BURDEN THAT THE

1 IMPOSITION OF SALES TAX PLACES ON MILLIONS OF PARENTS AND OTHER  
2 INDIVIDUALS CARING FOR INFANTS AND YOUNG CHILDREN IN COLORADO  
3 FOR WHOM SUCH PRODUCTS ARE ESSENTIAL; AND

4 (C) IN ORDER TO ALLOW THE GENERAL ASSEMBLY AND THE STATE  
5 AUDITOR TO MEASURE THE EFFECTIVENESS OF THE CREDIT, ON OR BEFORE  
6 JUNE 30, 2024, AND ON OR BEFORE JUNE 30 OF EACH OF THE FOLLOWING  
7 FOUR YEARS, THE LEGISLATIVE COUNCIL STAFF SHALL ANNUALLY  
8 ESTIMATE THE SAVINGS TO TAXPAYERS RESULTING FROM THE EXEMPTION  
9 ALLOWED IN THIS SUBSECTION (2)(n) AND PUBLISH THE INFORMATION ON  
10 THE GENERAL ASSEMBLY'S WEBSITE.

11 (III) NOTWITHSTANDING SECTION 39-21-304 (4), THE EXEMPTION  
12 IN THIS SUBSECTION (2)(n) CONTINUES INDEFINITELY.

13 **SECTION 2.** In Colorado Revised Statutes, 29-2-105, **add**  
14 (1)(d)(I)(Q) and (1)(d)(I)(R) as follows:

15 **29-2-105. Contents of sales tax ordinances and proposals.**

16 (1) The sales tax ordinance or proposal of any incorporated town, city,  
17 or county adopted pursuant to this article 2 shall be imposed on the sale  
18 of tangible personal property at retail or the furnishing of services, as  
19 provided in subsection (1)(d) of this section. Any countywide or  
20 incorporated town or city sales tax ordinance or proposal shall include the  
21 following provisions:

22 (d) (I) A provision that the sale of tangible personal property and  
23 services taxable pursuant to this article 2 shall be the same as the sale of  
24 tangible personal property and services taxable pursuant to section  
25 39-26-104, except as otherwise provided in this subsection (1)(d). The  
26 sale of tangible personal property and services taxable pursuant to this  
27 article 2 shall be subject to the same sales tax exemptions as those

1 specified in part 7 of article 26 of title 39; except that the sale of the  
2 following may be exempted from a town, city, or county sales tax only by  
3 the express inclusion of the exemption either at the time of adoption of  
4 the initial sales tax ordinance or resolution or by amendment thereto:

5 (Q) THE EXEMPTION FOR SALES OF FEMININE HYGIENE PRODUCTS  
6 AS SPECIFIED IN SECTION 39-26-717 (2)(m).

7 (R) THE EXEMPTION FOR SALES OF DIAPERS AS SPECIFIED IN  
8 SECTION 39-26-717 (2)(n).

9 **SECTION 3. Act subject to petition - effective date.** This act  
10 takes effect at 12:01 a.m. on the day following the expiration of the  
11 ninety-day period after final adjournment of the general assembly; except  
12 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
13 of the state constitution against this act or an item, section, or part of this  
14 act within such period, then the act, item, section, or part will not take  
15 effect unless approved by the people at the general election to be held in  
16 November 2022 and, in such case, will take effect on the date of the  
17 official declaration of the vote thereon by the governor.