



Ohio Legislative Service Commission

Bill Analysis

Sam Benham

H.B. 272

131st General Assembly
(As Introduced)

Reps. G. Johnson and Sykes, Antonio, Bishoff, Boyce, Boyd, Clyde, Driehaus, Fedor, Howse, Kuhns, Lepore-Hagan, Phillips, Ramos, Reece, Sheehy, K. Smith, Sweeney

BILL SUMMARY

- Exempts from sales and use tax the sale of tampons and other feminine hygiene products associated with menstruation.

CONTENT AND OPERATION

Sales and use tax exemption for feminine hygiene products

The bill exempts from sales and use tax feminine hygiene products principally used in connection with the menstrual cycle, e.g. tampons, panty liners, menstrual cups, and sanitary napkins. The exemption applies to all such items purchased on or after the first full month that begins after the bill's effective date.¹

HISTORY

ACTION	DATE
Introduced	06-23-15

H0272-I-131.docx/ks

¹ R.C. 5739.02(B)(54); Section 3.