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HOUSE BILL NO. 2189

Offered January 11, 2017

Prefiled January 11, 2017

A *BILL to amend and reenact § 58.1-611.2 of the Code of Virginia, relating to sales and use tax limited sales and use tax exemption; feminine hygiene products.*

Patrons—Boysko; Senator: McClellan

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-611.2 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-611.2. Limited exemption for certain school supplies, clothing, footwear, and feminine hygiene products.

Beginning in 2015, and ending July 1, ~~2017~~ 2019, for a three-day period that begins each year on the first Friday in August and ends at 11:59 p.m. on the following Sunday, the tax imposed by this chapter or pursuant to the authority granted in § 58.1-605 or 58.1-606 shall not apply to certain (i) school supplies, including, but not limited to, dictionaries, notebooks, pens, pencils, notebook paper, and calculators, ~~and~~; (ii) clothing and footwear designed to be worn on or about the human body; *and (iii) feminine hygiene products.* The tax exemption shall apply to each article of school supplies with a selling price of \$20 or less, ~~and~~ each article of clothing or footwear with a selling price of \$100 or less, *and the following feminine hygiene products: sanitary napkins, tampons, sanitary towels, menstrual cups, and sanitary pads.* Any discount, coupon, or other credit offered either by the retailer or by a vendor of the retailer to reduce the final price to the customer shall be taken into account in determining the selling price for purposes of this exemption.

The Department shall develop guidelines that describe the items of merchandise *in clauses (i) and (ii)* that qualify for the exemption and make such guidelines available, both electronically and in hard copy, no later than July 15 of each year.

INTRODUCED

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