

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

A Bill

HOUSE BILL 1881

4
5 By: Representative Ennett
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE SALES TAX HOLIDAY; TO ADD
10 MENSTRUAL DISCHARGE COLLECTION DEVICES TO THE LIST OF
11 ITEMS EXEMPT FROM SALES AND USE TAX DURING THE SALES
12 TAX HOLIDAY; AND FOR OTHER PURPOSES.
13
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Subtitle

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16 TO ADD MENSTRUAL DISCHARGE COLLECTION
17 DEVICES TO THE LIST OF ITEMS EXEMPT FROM
18 SALES AND USE TAX DURING THE SALES TAX
19 HOLIDAY.
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-52-444(a), concerning the definitions to
24 be used in relation to the sales tax holiday, is amended to add additional
25 subdivisions to read as follows:

26 (7)(A) "Menstrual discharge collection devices" means tampons,
27 panty liners, menstrual cups, pads, and other similar tangible personal
28 property designed for use in connection with the human menstrual cycle, but
29 does not include grooming and hygiene products.

30 (B) "Menstrual discharge collection devices" includes
31 period underwear and all other items of clothing that are marketed
32 specifically for use as menstrual discharge collection devices for the human
33 menstrual cycle, such as period swimwear, period running shorts, and period
34 sleep shorts;

35 (8) "Grooming and hygiene products" means soaps and cleaning
36 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan



1 lotions and screens, regardless of whether the items meet the definition of
 2 “over-the-counter-drug”; and

3 (9) "Over-the-counter-drug" means a drug that contains a label
 4 that identifies the product as a drug as required by 21 C.F.R. § 201.66, as
 5 it existed on January 1, 2025.

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 7 SECTION 2. Arkansas Code § 26-52-444(b), concerning the exemptions
 8 from sales and use tax during the sales tax holiday, is amended to add an
 9 additional subdivision to read as follows:

10 (7) Menstrual discharge collection devices.

11
 12 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
 13 on the first day of the calendar quarter following the effective date of this
 14 act.