

1st Sub. S.B. 2001
TAX RESTRUCTURING REVISIONS

Senator **Kathleen Riebe** proposes the following amendments:

1. *Page 2, Line 44:*

44 ▶ creates a sales and use tax exemption for menstrual products and certain incontinence products ;

2. *Page 69, Lines 2106 through 2111:*

2106 (b) is related to the other person because a third person, or a group of third persons who
2107 are affiliated persons with respect to each other, holds an ownership interest of more than 5%,
2108 whether direct or indirect, in the related persons.

(5) "Adult diaper" means an absorbent garment worn by an adult human who is incapable of, or has difficulty, controlling bladder or bowel movements.

2109 (5) "Agreement" means the Streamlined Sales and Use Tax Agreement adopted on
2110 November 12, 2002, including amendments made to the Streamlined Sales and Use Tax
2111 Agreement after November 12, 2002.

Renumber remaining subsections accordingly and change internal cross-references in this section.

3. *Page 142, Lines 4374 through 4375:*

4374 (a) menstrual products; ~~{or}~~
(b) an adult diaper;
(c) a product, other than an adult diaper, that is:
(i) intended for human adult use for incontinence care; and
(ii) capable of being:
(A) worn on the body;
(B) used in a garment worn on the body; or
(C) attached to a garment worn on the body; or
4375 ~~{(b)}~~ (d) a drug, syringe, or stoma supply if: