



## Sales Tax Exemptions for Diapers and Menstrual Products

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Department	Governor	Senate	Assembly	LAO Compromise
Tax and Fee Administration (7600)	Exempt children's diapers from sales and use tax for two years.	Approve Governor's proposal.	Enact exemption for ten years instead of two.	Enact exemption for four to six years. This timing would give the Legislature some flexibility to reassess the value of this "quasi-programmatic" exemption in comparison to other programs.
Tax and Fee Administration (7600)	Exempt menstrual products from sales and use tax for two years.	Approve Governor's proposal.	Enact exemption for ten years instead of two.	Enact exemption for eight to ten years. This policy is based on an equity concern, making flexibility less important.