

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 1079

Short Title: Menstrual Products Sales Tax Exemption. (Public)

Sponsors: Representatives Johnson-Hostler and von Haefen (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Rules, Calendar, and Operations of the House

April 29, 2026

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT MENSTRUAL PRODUCTS FROM SALES TAX.
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-164.3 reads as rewritten:

5 "**§ 105-164.3. Definitions.**

6 The following definitions apply in this Article:

7 ...

8 (136) Menstrual products. – Tampons, panty liners, menstrual cups, sanitary
9 napkins, and other similar tangible personal property designed for feminine
10 hygiene in connection with the human menstrual cycle.

11"

12 **SECTION 2.** G.S. 105-164.13 reads as rewritten:

13 "**§ 105-164.13. Retail sales and use tax.**

14 The sale at retail and the use, storage, or consumption in this State of the following items are
15 specifically exempted from the tax imposed by this Article:

16 ...

17 (76) Menstrual products."

18 **SECTION 3.** This act becomes effective October 1, 2026, and applies to sales made
19 on or after that date.

