Diapers and Menstrual Hygiene Products Are Exempt from Sales and Use Taxes
Effective January 1, 2020 through December 31, 2021

Beginning January 1, 2020 and through December 31, 2021, the sale and use of diapers and menstrual hygiene products are exempt from tax. Accordingly, retailers of these items should not charge or collect sales or use tax on these items during this period.

Senate Bill 92 (Stats. 2019, ch. 34), signed into law on June 27, 2019, provides the exemption for the below products:

- **Diapers** means diapers that are designed, manufactured, processed, fabricated, or packaged for use by infants, toddlers, and children.
- **Menstrual Hygiene Products** means tampons, sanitary napkins primarily designed and labeled for menstrual hygiene use, menstrual sponges, and menstrual cups.

If you are a retailer who sells diapers and/or menstrual hygiene products, you should continue to include your sales of these items in your reported total gross sales on your sales and use tax return. However, you will claim the deduction for these sales on your return as “diapers” and/or “menstrual hygiene products” on and after January 1, 2020 through December 31, 2021.

**For more information**
If you have additional questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.