



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-sixth Legislature
First Regular Session

House: APPROP DP 12-0-2-1

HB 2401: TPT; diapers; feminine hygiene; exemption
Sponsor: Representative Hernandez A, LD 20
Caucus & COW

Overview

Exempts feminine hygiene products and diapers from transaction privilege tax (TPT) and use tax.

History

Statute outlines that the TPT retail classification is comprised of the business of selling tangible personal property at retail. The tax base for this classification is comprised of the gross proceeds of sales or income derived from the business. Certain retail items be exempt from taxes imposed on this classification ([A.R.S. § 42-5061](#)).

Statute outlines that the use, storage or consumption of purchased tangible personal property may be subject to a use tax in the state of Arizona, and that certain tangible personal property is exempt from the use tax (A.R.S §§ [42-5155](#), [42-5159](#)).

Items exempted from TPT and use tax may include textbooks from bookstores required by state universities, paper machine clothing, food for home consumption, sale of livestock and poultry to persons engaging in agricultural business and orthodontic devices dispensed by dental professionals ([A.R.S. § 42-6061](#)).

Provisions

1. Adds feminine hygiene products and diapers to the list of items exempted from TPT and use tax. (Sec. 1, 2)
2. Makes technical changes. (Sec. 1)

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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