



## Department of Taxation and Finance

### **Important:**

The words feminine hygiene products and sanitary napkins have been removed from Tax Law § 1115(a)(3-a). Consider any use of these words in TSB-M-16(6)S replaced with the words menstrual products and pads, respectively.

[Chapter 650 of the Laws of 2023; Tax Law § 1115(a)(3-a)]

The guidance contained in TSB-M-16(6)S is otherwise unchanged.

The TSB-M begins on page 2 below.



## Sales and Use Tax Exemption for Feminine Hygiene Products

This memorandum explains recently enacted legislation that provides an exemption from sales and use tax for feminine hygiene products.

Chapter 99 of the Laws of 2016 amended the Tax Law to provide an exemption from state and local sales and use taxes for feminine hygiene products. Feminine hygiene products include the following products:

- sanitary napkins;
- tampons;
- panty liners;
- douches;
- feminine hygiene syringes; and
- vaginal creams, foams, ointments, jellies, powders, and sprays used for hygiene purposes.

This new exemption applies to sales and uses made on or after **September 1, 2016**.

**Note:** A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.