



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2019-23  
SALES AND USE TAX

ADVISORY FOR TAX PROFESSIONALS  
SEPTEMBER 20, 2019

### **Feminine hygiene products exempt from sales tax starting October 1**

*Under new law, exemption applies to tampons, sanitary napkins, and related items*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals, taxpayers, tax software providers, businesses, and others that Rhode Island will exempt feminine hygiene products from sales and use tax starting October 1, 2019.

A recently enacted Rhode Island law exempts -- from Rhode Island's 7% sales and use tax -- the sale, storage, use, or other consumption of feminine hygiene products effective October 1, 2019.

According to the new law, the "feminine hygiene products" category includes tampons, panty liners, menstrual cups, sanitary napkins, and "other similar products the principal use of which is feminine hygiene in connection with the menstrual cycle".

The exemption was included in legislation approved by the Rhode Island General Assembly and signed into law by Rhode Island Governor Gina M. Raimondo on July 5, 2019.<sup>1</sup>

#### **For more information**

For more information, call the Division's Excise & Estate Tax unit at (401) 574-8955 (the line is typically staffed from 8:30 a.m. to 3:30 p.m. Eastern Time business days), or email: [Tax.Excise@tax.ri.gov](mailto:Tax.Excise@tax.ri.gov).

#### **More information**

To learn more about Rhode Island tax provisions that take effect October 1, 2019, see the Rhode Island Division of Taxation's "Summary of Legislative Changes" publication. To view, click [here](#).

The Rhode Island Division of Taxation office is at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance of the State House, and is open to the public 8:30 a.m. to 3:30 p.m. business days. To learn more, see the agency's website: [www.tax.ri.gov](http://www.tax.ri.gov).

<sup>1</sup> Rhode Island Public Law 2019, chapter 88, article 5, section 9.