

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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SENATE BILL 510

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

Sponsors: Senators Murdock and Theodros (Primary Sponsors).

Referred to: Rules and Operations of the Senate

March 26, 2025

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

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

"§ 105-164.3. Definitions.

The following definitions apply in this Article:

...

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

...."

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

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

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

...

(76) Menstrual products."

SECTION 3. This act becomes effective October 1, 2025, and applies to sales made on or after that date.

