

## **Incontinence and Feminine Hygiene Products Exemptions**

Effective April 1, 2020, Sub. S. B. No. 26 and Am. Sub. H. B. No. 197 added exemptions from sales and use tax for (1) sales of feminine hygiene products and (2) sales of diapers or incontinence underpads sold by a Medicaid provider for the benefit of a Medicaid recipient with a diagnosis of incontinence and pursuant to a prescription.

“Feminine hygiene products” are defined to include tampons, panty liners, menstrual cups, sanitary napkins and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle. “Grooming and hygiene products” including soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens are specifically excluded from the definition of “feminine hygiene products” and are still considered taxable.

A “diaper” is an absorbent garment worn by humans who are incapable of or have difficulty controlling their bladder or bowel movements. An “incontinence underpad” is an absorbent product, not worn on the body, designed to protect furniture or other tangible personal property from soiling or damage due to human incontinence.

The Department has updated its frequently asked questions to address these changes, available at <https://www.tax.ohio.gov/faq.aspx> under the category *Sales and Use – Applying the Tax: What Is and Isn’t Taxable*.

If you have questions regarding these exemptions, please contact the Department of Taxation by email at "[Email us](#)".