

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

**H.B. 1079**  
**Apr 28, 2026**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH30516-NIF-181

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

Sponsors: Representative Johnson-Hostler.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT MENSTRUAL PRODUCTS FROM SALES TAX.

3 The General Assembly of North Carolina enacts:

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

5 "**§ 105-164.3. Definitions.**

6 The following definitions apply in this Article:

7 ...

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

11 ...."

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

13 "**§ 105-164.13. Retail sales and use tax.**

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

16 ...

17 (76) Menstrual products."

18 **SECTION 3.** This act becomes effective October 1, 2026, and applies to sales made  
19 on or after that date.

