

AN ACT

D.C. ACT 21-557

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

DECEMBER 6, 2016

To amend section 47-2005 of the District of Columbia Official Code to exempt feminine hygiene products and diapers from sales tax.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Feminine Hygiene and Diaper Sales Tax Exemption Amendment Act of 2016”.

Sec. 2. Section 47-2005 of the District of Columbia Official Code is amended as follows:

(a) Paragraph (36) is amended by striking the word “and”.

(b) New paragraphs (38) and (39) are added to read as follows:

“(38)(A) Sales of feminine hygiene products;

“(B) For the purposes of this paragraph, the term “feminine hygiene product” means a sanitary napkin, sanitary towel, tampon, menstrual cup, or sanitary pad.

“(39)(A) Sales of diapers;

“(B) For the purposes of this paragraph, the term “diaper” means an absorbent incontinence product that is washable or disposable and worn by a person, regardless of age or sex, who cannot control bladder or bowel movements.”.

Sec. 3. Applicability.

(a) This act shall take effect subject to the inclusion of its fiscal effect in an approved budget and financial plan.

(b) The Chief Financial Officer shall certify the date of the inclusion of the fiscal effect in an approved budget and financial plan, and provide notice to the Budget Director of the Council of the certification.

(c)(1) The Budget Director shall cause the notice of the certification to be published in the District of Columbia Register.

(2) The date of publication of the notice of the certification shall not affect the applicability of this act.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 4a of the General Legislative Procedures Act of 1975, approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).