



informational

Bulletin

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information or forms
Visit our website at:
tax.illinois.gov

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1 800 732-8866 or
217 782-3336

Call our TDD
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1 800 544-5304

Sales and Use Tax Exemption for Tampons, Menstrual Pads, and Menstrual Cups Enacted

**To: All retailers and servicepersons filing
Form ST-1, Sales and Use Tax and E911
Surcharge Return**

PA 99-855 amends the Retailers' Occupation Tax Act, 35 ILCS 120/1, *et seq.*, the Use Tax Act, 35 ILCS 105/1, *et seq.*, the Service Occupation Tax Act, 35 ILCS 115/1, *et seq.*, and the Service Use Tax Act, 35 ILCS 110/1, *et seq.*, to allow a sales and use tax exemption for tampons, menstrual pads, and menstrual cups.

When does the exemption take effect?

The sales and use tax exemption for these products takes effect January 1, 2017.

Did PA 99-855 make all feminine hygiene products exempt?

No. The Act creates an exemption from sales and use tax *only* for sales and purchases of menstrual pads, tampons, and menstrual cups. Starting January 1, 2017, retailers must no longer collect sales tax on the sale of these products. Also, consumers who purchase these products from retailers who are not registered with the Illinois Department of Revenue to collect sales tax (*e.g.*, some internet and mail order outlets) are not required to report and pay use tax on purchases of these products using Form ST-44, Illinois Use Tax Return.

What rate of tax should I collect on the feminine hygiene products that are not exempt under PA 99-855?

All feminine hygiene products that were not made exempt under PA 99-855 will continue to be taxed at the state general merchandise rate of 6.25 percent, plus any applicable local taxes. See the Tax Rate Database, available on our website at tax.illinois.gov, to verify the sales and use tax rate applicable to your local taxing jurisdiction.

Will Form ST-1 be revised due to this exemption?

No. The exemption will not require Form ST-1, Sales and Use Tax and E911 Surcharge Return, to be revised. As with all exempt sales, you should include the receipts for sales of these products on Step 2, Line 1 of Form ST-1 but then also include these receipts in your total deductions on Step 2, Line 2. When calculating your total deductions, report these receipts on Line 16 of Schedule A with an appropriate description.