

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### Senate Bill 518

FISCAL  
NOTE

By Senators Woelfel, Caputo, and Plymale

[Introduced January 23, 2024; referred  
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-15-9v, relating to the exemption of certain hygiene products from sales tax.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 11. TAXATION.**

**§11-15-9v. Exempting certain hygiene products from sales tax.**

1 (a) Notwithstanding any other provision of this article, hygiene products are exempt from  
2 the tax imposed under this article.

3 (b) For the purposes of this section:

4 (1) "Feminine hygiene product" includes sanitary napkins, tampons, menstrual cups, pads,  
5 and other similar feminine hygiene products;

6 (2) "Diapers" means an absorbent incontinence product that is washable or disposable  
7 and worn by a person, regardless of age or sex, who cannot control bladder or bowel movements;  
8 and

9 (3) "Hygiene product" means diapers and feminine hygiene products as defined by this  
10 subsection.

NOTE: The purpose of this bill is to exempt feminine hygiene products and diapers from state sales tax.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.