

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HOUSE BILL 179

**54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019**

INTRODUCED BY

Christine Trujillo

FOR THE LEGISLATIVE HEALTH AND HUMAN SERVICES COMMITTEE

AN ACT

RELATING TO TAXATION; PROVIDING GROSS RECEIPTS TAX AND  
GOVERNMENTAL GROSS RECEIPTS TAX DEDUCTIONS FOR FEMININE HYGIENE  
PRODUCTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. A new section of the Gross Receipts and  
Compensating Tax Act is enacted to read:

"[NEW MATERIAL] DEDUCTION--GROSS RECEIPTS AND GOVERNMENTAL  
GROSS RECEIPTS--FEMININE HYGIENE PRODUCTS.--

A. Receipts from the sale of feminine hygiene  
products may be deducted from gross receipts and governmental  
gross receipts.

B. A taxpayer allowed a deduction pursuant to this  
section shall report the amount of the deduction separately in  
a manner required by the department.

.211352.1

underscoring material = new  
~~[bracketed material] = delete~~

underscoring material = new  
~~[bracketed material] = delete~~

1           C. The department shall compile an annual report on  
2 the deduction provided by this section that shall include the  
3 number of taxpayers that claimed the deduction, the aggregate  
4 amount of deductions claimed and any other information  
5 necessary to evaluate the effectiveness of the deduction. The  
6 department shall present the report to the revenue  
7 stabilization and tax policy committee and the legislative  
8 finance committee with an analysis of the cost of the  
9 deduction.

10           D. As used in this section "feminine hygiene  
11 products" means tampons, menstrual pads and sanitary napkins,  
12 pantliners, menstrual sponges and menstrual cups."

13           **SECTION 2. EFFECTIVE DATE.**--The effective date of the  
14 provisions of this act is July 1, 2019.