



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1042/P2

JK:klm

DOA:.....Martin, BB0122 - Sales tax exemption for diapers and feminine hygiene products

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

Sales tax exemption for diapers and feminine hygiene products

This bill creates a sales and use tax exemption for the sale of diapers and feminine hygiene products.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.51 (3h) of the statutes is created to read:

77.51 (3h) "Diaper" means an absorbent garment worn by humans who are incapable of or have difficulty controlling their bladder or bowel movements.

SECTION 2. 77.51 (3pq) of the statutes is created to read:

77.51 (3pq) "Feminine hygiene products" means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

"Feminine hygiene products" do not include grooming and hygiene products.

BILL**SECTION 3**

SECTION 3. 77.51 (4f) of the statutes is created to read:

77.51 (4f) “Grooming and hygiene products” means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and screens.

SECTION 4. 77.54 (78) of the statutes is created to read:

77.54 (78) The sales price from the sale of and the storage, use, or other consumption of diapers and feminine hygiene products.

SECTION 9437. Effective dates; Revenue.

(1) DIAPERS AND FEMININE HYGIENE PRODUCTS. The treatment of ss. 77.51 (3h), (3pq), and (4f), 77.52 (13), 77.53 (10), and 77.54 (78) takes effect on the first day of the 3rd month beginning after publication.

(END)