

# City and County of Denver, Colorado

## TAX GUIDE

### *Topic No. 100*

## FEMININE HYGIENE PRODUCTS

Effective July 1, 2019, Denver provides a sales/use tax exemption for feminine hygiene products as described below.

The Denver Revised Municipal Code defines “Feminine Hygiene products” as “products that are designed to absorb or contain menstrual flow.” Feminine hygiene products include, but are not limited to, tampons, menstrual pads and sanitary napkins, pantliners, menstrual sponges and menstrual cups. Menstrual discs and menstrual underwear designed to hold menstrual flow are examples of new products on the market designed specifically for this purpose and would be included in the exempt details.

Products designed for incontinence and urine flow protection like diapers are not exempt from sales/use tax as feminine hygiene products, nor are grooming and general hygiene products, such as soaps, cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions.

#### REFERENCES

DRMC Section 53-24(12.5) Definitions – Feminine Hygiene Products

DRMC Section 53-26(21) - Exemptions

DRMC Section 53-95(14.5) Definitions – Feminine Hygiene Products

DRMC Section 53-97(21) - Exemptions

*The complete Denver Tax Guide, the Denver Revised Municipal Code (DRMC), tax forms, and other related information and forms are available on-line at [www.denvergov.org/treasury](http://www.denvergov.org/treasury)*

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.