

# City and County of Denver, Colorado

## TAX GUIDE

### *Topic No. 101*

# DIAPERS AND INCONTINENCE PRODUCTS

Effective October 1, 2022, Denver provides a sales/use tax exemption for diapers and incontinence products as described below.

The Denver Revised Municipal Code defines “Incontinence products and diapers” in Section 53-53 Definitions as: “Incontinence products and diapers’ means absorbent cloth or disposable products worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.”

Only diapers and incontinence products worn by humans are exempt under this section.

#### REFERENCES

- \* DRMC Section 53-53(a)(14.5). Definitions – Incontinence Products and Diapers
- \* DRMC Section 53-55(a)(21). Exemptions.
- \* DRMC Section 53-103(a)(15.5). Definitions – Incontinence Products and Diapers.
- \* DRMC Section 53-105(a)(24). 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.

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