



## Fifty State Survey on the Sales Tax Treatment of Diapers

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### Most Common Means by which Diapers are Exempt

Sale tax policies vary tremendously among the states, and there is little consistency between the states regarding taxation of diapers. The following survey identifies the sales tax policy of each state regarding diapers and, for those states that do not exempt diapers, identifies any exemptions to the tax that might be the basis of a campaign to extend sales tax exemption to diapers.

Five states do not have a sales tax for any items. These states include: Alaska, Delaware, Montana, New Hampshire, and Oregon.

Several states currently exempt diapers from sales taxation. These states include: the District of Columbia, Massachusetts (under the exemption for healthcare items), Minnesota (under the exemption for clothing), New Jersey (under the exemption for disposable paper products), New York (under the exemption for clothing), Pennsylvania (under a hygiene exception to the taxation of paper goods), Rhode Island (under the exemption for clothing), and Vermont (under the exemption for clothing). Other than in Pennsylvania where diapers are exempt as hygiene paper products, all states that exempt diapers exempt both disposable and reusable diapers.

Certain states exempt adult diapers, but not baby diapers, from sales taxation: Maryland, North Dakota, and until July 2018, Connecticut.

Many states exempt items procured in accordance with a doctor's prescription. Most of these states limit this exemption to drugs or durable medical devices or prosthetics, but Virginia includes any item which is found on the Pharmacopeia and National Formulary.

Wisconsin exempts cleaning services for cloth diapers; however disposable and cloth diapers are not tax exempt.

In some states which otherwise tax sales of diapers, diapers are exempt during annual sales tax holidays. These states include Alabama, Arkansas, Connecticut, Florida, Georgia, Iowa, Louisiana, Mississippi, Missouri, New Mexico, North Carolina, Ohio, Oklahoma, South Carolina (baby diapers only), Tennessee, Texas, Virginia, and West Virginia.

Please note, under federal law, any sale through the federal Supplemental Nutrition Assistance Program (SNAP) and the Supplemental Nutrition Program for Women, Infants and Children (WIC) is exempt from state sales tax.<sup>1</sup> Diapers are included on included on the Veterans Administration [December 2015 National Formulary](#), and are thus available under VA Pharmacy benefits.

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<sup>1</sup> 7 U.S.C. §2013.



**Fifty State Survey**

STATE	IS THERE A SALES TAX?	ARE DIAPERS TAXED? RATE?	ARE THERE ANY SALE TAX EXEMPTIONS THAT COULD BE APPLIED TO DIAPERS?	ARE FEMININE SANITARY PRODUCTS TAXED? RATE?	NONPROFIT STATUS
<b>Alabama</b>	<a href="#">Yes, 4% but up to 10%</a> with local surtax. <sup>2</sup>	Yes, 4% but up to 10% with local surtax.	Prescription medicine is exempt, <sup>3</sup> including all medicine sold to anyone 65 yo or older <sup>4</sup> and drugs prescribed for human consumption or intake. <sup>5</sup>  Alabama has a sales tax holiday once a year and diapers are <a href="#">exempt during that holiday</a> . <sup>6</sup> Diapers are exempt under the clothing category.	Yes, 4% but up to 10% with local surtax.	Certain nonprofit organizations may be exempt from paying sales tax. <sup>7</sup> List of exempt organizations quite limited.
<b>Alaska</b>	<a href="#">No</a> . <sup>8</sup> However, <a href="#">some municipalities</a>	Not at the state level.		Not at the state level.	

<sup>2</sup> <http://www.ador.state.al.us/salestax/staterates.html>

<sup>3</sup> Ala. Code §40-23-4.1

<sup>4</sup> Ala. Code §40-23-4(a)(30)

<sup>5</sup> Ala. Code §40-23-4.1

<sup>6</sup> See [Ala. Code §40-23-210](#); <http://www.revenue.alabama.gov/salestax/SalesTaxHol.cfm>

<sup>7</sup> Ala. Code §40-23-5. N.B., the list of exempt organizations is quite limited.

<sup>8</sup> <http://www.tax.alaska.gov/programs/programs/index.aspx?10002>



	<a href="#">apply a sales tax.</a> <sup>9</sup>				
<b>Arizona</b>	Arizona has a transaction privilege tax (TPT) which functions like a sales tax with <a href="#">an effective rate of 5.6% statewide; with local tax, as much as 9.6%.</a> <sup>10</sup>	Yes, anywhere from 5.6% to 9.6%.	<a href="#">Food products for home consumption</a> <sup>11</sup> prescription drugs and oxygen <sup>12</sup> , and durable medical equipment <sup>13</sup> are exempt.	Yes, anywhere from 5.6% to 9.6%.	Certain nonprofit organizations may be exempt from paying sales tax. <sup>14</sup> Limited to organizations providing meals for needy and indigent or housing to indigent elderly or health organizations.
<b>Arkansas</b>	<a href="#">Yes, 6.5% base.</a>	<a href="#">Yes, 6.5% base.</a> Incontinence supplies obtained with a prescription are exempt. <sup>15</sup>	Prescription medical supplies including incontinence supplies are exempt. <sup>16</sup> <a href="#">Groceries are only taxed at 1.5%.</a> <sup>17</sup> Arkansas has a sales tax holiday once a year during which <a href="#">diapers are exempt</a> <sup>18</sup> as clothing.	<a href="#">Yes, 6.5% base.</a>	Some nonprofits may be eligible for tax rebates

<sup>9</sup> <http://commerce.alaska.gov/dnn/Portals/4/pub/OSA/Taxable%202013%20-%202013-12-31.pdf>

<sup>10</sup> <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx>

<sup>11</sup> Az. Rev. Stat. §42-5061(a)(15)

<sup>12</sup> Az. Rev. Stat. §42-5061(a)(8)

<sup>13</sup> Az. Rev. Stat. §42-5061(a)(13)

<sup>14</sup> Az. Rev. Stat. §42-5061(a)(30)

<sup>15</sup> Ark. Code Ann. §26-52-433

<sup>16</sup> Ark. Code Ann. §26-52-433



# National Diaper Bank Network

<p><b>California</b></p>	<p><u>Yes, 7.5%. There may be an additional local tax.</u><sup>19</sup></p>	<p><u>Yes, 7.5%. There may be an additional local tax.</u><sup>20</sup> Adult diapers bought with a prescription are not.</p>	<p><u>Prescription drugs</u><sup>21</sup> and <u>certain food for human consumption</u><sup>22</sup> are exempt. The definition of “prescription medicine” is very broad and may include diapers bought with a prescription.</p>	<p><u>Yes, 7.5%. There may be an additional local tax.</u><sup>23</sup></p>	<p>Donated goods for charitable purposes are tax exempt</p>
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<sup>17</sup> <http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/StateTaxRates.aspx>

<sup>18</sup> <http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/holidayItemized.pdf>

<sup>19</sup> <http://www.boe.ca.gov/sutax/pam71.htm>

<sup>20</sup> <http://www.boe.ca.gov/sutax/pam71.htm>

<sup>21</sup> Ca. Com. Code §6369

<sup>22</sup> Ca. Com. Code §6359

<sup>23</sup> <http://www.boe.ca.gov/sutax/pam71.htm>





<b>Colorado</b>	<a href="#">Yes, 2.9% but cities and counties may charge additional tax.</a> <sup>24</sup>	Yes, 2.9%, but cities and counties may charge additional tax. <sup>25</sup> Adult diapers bought with a prescription are not taxed.	<a href="#">Food is exempt.</a> <sup>26</sup> Prescription drugs and durable medical equipment are exempt, <sup>27</sup> including incontinence supplies bought with a prescription. <sup>28</sup>	Yes, 2.9%, but cities and counties may charge additional tax.	All sales made to charitable organizations, in the conduct of their regular charitable functions and activities exempt <sup>29</sup>
<b>Connecticut</b>	<a href="#">Yes, 6.35%.</a> <sup>30</sup>	Baby diapers, <a href="#">yes, 6.35%</a> , <sup>31</sup> until July 2018, <a href="#">when they will be exempt.</a> <sup>32</sup>	<a href="#">Food for consumption in the home is exempt.</a> <sup>33</sup> <a href="#">Adult diapers are exempt.</a> <sup>34</sup> Disposable and cloth diapers for babies are not exempt, but they are exempt during Connecticut's sales tax holiday <sup>35</sup> . 2011. <a href="#">Diapers and feminine hygiene products will be exempt beginning July 1, 2018.</a> <sup>36</sup>	Yes, 6.35% until July 1, 2018, <a href="#">when they will be exempt.</a> <sup>37</sup>	An organization that was issued a federal Determination Letter of exemption under Section 501(c)(3) or (13) of the Internal Revenue Code may

<sup>24</sup> <http://www.colorado.gov/cs/Satellite/Revenue/RE VX/1178305433490>

<sup>25</sup> <http://www.colorado.gov/cs/Satellite/Revenue/RE VX/1178305433490>

<sup>26</sup> Colo.Rev.Stat. §39-26-707

<sup>27</sup> Colo. Rev. Stat. §39-26-717

<sup>28</sup> Colo. Rev. Stat. §39-26-717(h)

<sup>29</sup> Colo. Rev. Stat. §39-26-718

<sup>30</sup> <http://www.cga.ct.gov/2011/rpt/2011-R-0238.htm>

<sup>31</sup> <http://www.cga.ct.gov/2011/rpt/2011-R-0238.htm>

<sup>32</sup> Conn. Public Acts, Spec. Sess. May 2016, No. 16-3, §202, <https://www.cga.ct.gov/2016/ACT/pa/2016PA-00003-R00SB-00502SS1-PA.htm>

<sup>33</sup> Conn. Gen. Stat. §12-412(13); (27), (46), and (57)

<sup>34</sup> Conn. Gen. Stat. §12-412(53); <http://www.cga.ct.gov/2011/pub/chap219.htm#Sec12-412.htm>



		Adult diapers are tax exempt.			purchase supplies, services and equipment without paying CT sales and use taxes if the purchases are made by the organization. <sup>38</sup>
<b>Delaware</b>	No.	No		No	
<b>District of Columbia</b>	<a href="#">Yes, 5.75%</a>	No, beginning Feb. 28, 2017 <sup>39</sup>		No, beginning Feb. 28, 2017 <sup>40</sup>	
<b>Florida</b>	<a href="#">Yes, 6%, but municipalities may charge an additional tax.</a> <sup>41</sup>	Yes, 6%, but municipalities may charge an additional tax. <sup>42</sup> Diapers prescribed	<a href="#">Groceries</a> and <a href="#">prescription drugs and medical supplies</a> are exempt. <sup>43</sup> This may include diapers prescribed by a doctor. "Toilet articles" are explicitly excluded, but refer only to soap, toothpaste, and other grooming supplies. Diapers are exempt during <a href="#">the sales tax holiday</a> once a year. <sup>44</sup>	Yes, 6%, but municipalities may charge an additional tax	Organizations issued a federal Determination Letter of Exemption under Section 501(c)(3) of the Internal Revenue Code of 1986 are exempt from

<sup>35</sup> Conn. Gen. Stat. §12-407e

<sup>36</sup> Conn. Public Acts, Spec. Sess. May 2016, No. 16-3, §202, <https://www.cga.ct.gov/2016/ACT/pa/2016PA-00003-R00SB-00502SS1-PA.htm>

<sup>37</sup> Conn. Public Acts, Spec. Sess. May 2016, No. 16-3, §202, <https://www.cga.ct.gov/2016/ACT/pa/2016PA-00003-R00SB-00502SS1-PA.htm>

<sup>38</sup> <http://www.ct.gov/drs/cwp/view.asp?a=1541&q=270818>

<sup>39</sup> Act A21-0557, Published in DC register Vol 63, page 15041

<sup>40</sup> Act A21-0557, Published in DC register Vol 63, page 15041

<sup>41</sup> [http://dor.myflorida.com/dor/taxes/sales\\_tax.html](http://dor.myflorida.com/dor/taxes/sales_tax.html)

<sup>42</sup> [http://dor.myflorida.com/dor/taxes/sales\\_tax.html](http://dor.myflorida.com/dor/taxes/sales_tax.html)

<sup>43</sup> Fla. Stat. §212.08(1), (2)

<sup>44</sup> [http://dor.myflorida.com/dor/pdf/sales\\_tax\\_holiday\\_list\\_of\\_items.pdf](http://dor.myflorida.com/dor/pdf/sales_tax_holiday_list_of_items.pdf)



		by a doctor may be exempt.			paying tax on leases and purchases, if such leases or purchases are used in carrying on their customary nonprofit activities. <sup>45</sup>
<b>Georgia</b>	<a href="#">Yes, 4% but up to 8%.<sup>46</sup></a>	Yes, 4% but up to 8%.	Groceries are exempt. <sup>47</sup> Drugs and durable medical equipment are exempt. <sup>48</sup> Georgia has a <a href="#">sales tax holiday</a> , during which <a href="#">diapers are exempt.</a> <sup>49</sup>	Yes, 4% but up to 8%.	In general, Georgia <a href="#">does not provide exemption</a> from sales tax for charitable nonprofit organizations. <sup>50</sup>
<b>Hawaii</b>	<a href="#">Hawaii has a general excise tax</a> , assessed on all business activities and passed on to the consumer at a rate of between 4% and 4.712%	Yes under the general excise tax, 4% to 4.712%	The general excise tax is charged to the business rather than the customer, but the business may pass some or all of the tax on to their customers.	Yes under the general excise tax	
<b>Idaho</b>	<a href="#">Yes, 6%<sup>51</sup></a>	Yes, 6%	Prescription drugs and certain durable medical supplies, including <a href="#">"Catheters, urinary</a>	Yes, 6%	Certain non-profits may be exempt from

<sup>45</sup> Fla. Stat. §212.08(7)(p)

<sup>46</sup> <http://dor.georgia.gov/documents/sales-tax-rate-chart>

<sup>47</sup> Ga. Comp. R. & Regs., § 560-12-2-.104

<sup>48</sup> Ga Comp. R. & Regs., § 560-12-2-.29

<sup>49</sup> Ga. Comp. R. & Regs. , §560-12-2-.110

<sup>50</sup> Ga. Comp. R & Reg. §560-12-2-.22

<sup>51</sup> <http://tax.idaho.gov/i-1109.cfm#suhttp://tax.idaho.gov/i-1109.cfm#sub13>





			<a href="#">accessories, colostomy supplies, and other prosthetic devices which shall include, but are not limited to, . . . catheter devices and supplies” are exempt.</a> <sup>52</sup>		<a href="#">paying sales tax if their organization is specifically exempt.</a> <sup>53</sup>
<b>Illinois</b>	Yes, 6.25% but municipalities may charge additional tax.	Yes, 6.25% but municipalities may charge additional tax. <a href="#">Illinois is considering a bill to include diapers in the reduced rate.</a>	<a href="#">Qualifying food, drug, medicines, and medical appliances have sales tax of 1% plus local home rule tax.</a> <sup>54</sup> This includes ointment to relieve diaper rash, but diapers and other hygiene products are <a href="#">specifically excluded from the reduced rate.</a> <sup>55</sup> There are bills in the state House and Senate to include diapers in the reduced tax rate. <sup>56</sup>	<a href="#">No, effective Jan. 1. 2017</a>	<a href="#">Non-profits may be exempt from the sales tax.</a>
<b>Indiana</b>	<a href="#">Yes, 7%.</a> <sup>57</sup>	<a href="#">Yes, 7%</a> <sup>58</sup>	<a href="#">Groceries</a> <sup>59</sup> , <a href="#">prescription drugs</a> <sup>60</sup> , and medical devices and supplies when prescribed by a	Yes, 7%	<a href="#">Non-profit organizations may be</a>

<sup>52</sup> Ida. Stat. §63-3622N; diapers and incontinence pads are not listed and do not fit the definition of prosthetic devices.

<sup>53</sup> Ida. Stat. §63-3622O

<sup>54</sup> Ill. Admin. Code §86/130.310; see: <http://iltax.com/LegalInformation/regs/part130/130-310.pdf>;

<http://www.ilga.gov/commission/jcar/admincode/086/086001300C03110R.html>

<sup>55</sup> Ill. Admin. Code. §86/130.311

<sup>56</sup> SB 61. Use/OCC Tax – Diapers, 99<sup>th</sup> Reg. Sess. (2015-2016), (Ill. 2015); HB 3210. Use/OCC Tax –Diapers. 99<sup>th</sup> Reg. Sess. (2015-2016) (Ill. 2015).

<sup>57</sup> <http://www.in.gov/dor/3885.htm>

<sup>58</sup> <http://www.in.gov/dor/3885.htm>

<sup>59</sup> Ind. Code §6-2.5-5-20

<sup>60</sup> Ind. Code §§6-2.5-5-19 and -19.5





			provider licensed to write prescriptions are exempt <sup>61</sup> . This may include diapers.		<a href="#">exempt from paying sales tax.</a> <sup>62</sup>
<b>Iowa</b>	<a href="#">Yes, 6% localities may charge an additional 1%.</a> <sup>63</sup>	Yes, 6% but localities may charge an additional 1%. <sup>64</sup>	<a href="#">Qualifying food (candy is generally not qualifying food) is exempt.</a> <sup>65</sup> <a href="#">Medicine and durable medical supplies are tax exempt.</a> <sup>66</sup> Incontinent supplies <a href="#">are excluded</a> from the exemption. <sup>67</sup> <a href="#">Diapers are exempt during the sales tax holiday</a> <sup>68</sup> as clothing.	Yes, 6% but localities may charge an additional 1%. <sup>69</sup>	<a href="#">Private non-profit educational institutions are exempt from paying sales tax, but other nonprofit organizations are not.</a>
<b>Kansas</b>	<a href="#">Yes, 6.15% but municipalities may charge up to 9.15%.</a> <sup>70</sup>	Yes, 6.15% but municipalities may charge up to 9.15%. <sup>71</sup>	Prescription drugs, insulin and certain durable medical devices are exempt. <sup>72</sup> Medical supplies purchased by a nonprofit nursing home are exempt. <sup>73</sup> Low-income residents may <a href="#">receive an income tax credit for purchasing food.</a> <sup>74</sup>	Yes, 6.15% but municipalities may charge up to 9.15%. <sup>75</sup>	<a href="#">Non-profit organizations may be exempt from paying sales tax.</a> <sup>76</sup>

<sup>61</sup> Ind. Code §6-2.5-5-18

<sup>62</sup> Ind. Code §6-2.5-5-21

<sup>63</sup> <http://www.iowa.gov/tax/educate/faqsales.html>

<sup>64</sup> <http://www.iowa.gov/tax/educate/faqsales.html>

<sup>65</sup> <https://tax.iowa.gov/iowa-sales-tax-food>

<sup>66</sup> <https://tax.iowa.gov/medical-clinics-and-related-businesses-iowa-sales-and-use-tax-information>

<sup>67</sup> <https://tax.iowa.gov/medical-clinics-and-related-businesses-iowa-sales-and-use-tax-information>

<sup>68</sup> <http://www.iowa.gov/tax/educate/STHList.pdf>

<sup>69</sup> <http://www.iowa.gov/tax/educate/faqsales.html>

<sup>70</sup> <http://www.ksrevenue.org/pdf/StateLocalSalesRates.pdf>

<sup>71</sup> <http://www.ksrevenue.org/pdf/StateLocalSalesRates.pdf>

<sup>72</sup> Kan. Stat. §§79-3606(p)-(r)

<sup>73</sup> Kan. Stat. §§79-3606(hh)

<sup>74</sup> <http://www.ksrevenue.org/taxnotices/notice13-12.pdf>

<sup>75</sup> <http://www.ksrevenue.org/pdf/StateLocalSalesRates.pdf>





<b>Kentucky</b>	<a href="#">Yes, 6%.<sup>77</sup></a>	<a href="#">Yes, 6%.<sup>78</sup></a>	<a href="#">Food is exempt.</a> <sup>79</sup> Also, a very specific list of medical supplies and drugs and durable medical equipment obtained with a prescription are tax exempt. <sup>80</sup> That list does not include <a href="#">diapers, which are categorized as clothing.</a>	<a href="#">Yes, 6%.<sup>81</sup></a>	Non-profit organizations <a href="#">may be exempt from paying sales tax.</a> <sup>82</sup>
<b>Louisiana</b>	<a href="#">Yes, 4%.<sup>83</sup></a> Localities may change an additional tax up to 2.5%. <sup>84</sup>	<a href="#">Yes, 4%.<sup>85</sup></a> Localities may change an additional tax up to 2.5%. <sup>86</sup>	<a href="#">Prescription drugs and food for home consumption</a> , and durable medical equipment are exempt, <sup>87</sup> as are items for the purpose of breastfeeding. <sup>88</sup>	<a href="#">Yes, 4%.<sup>89</sup></a> Localities may change an additional tax up to 2.5%. <sup>90</sup>	Only very specific types of <a href="#">nonprofit organizations may be exempt</a> from paying sales tax. Diaper banks are not likely to

<sup>76</sup> See Kan. Stat. §§79-3606, which includes very specific listing of organizations falling under IRS code §501(c)(3). There is an application process for state sales tax exempt status, which can be found at <http://www.ksrevenue.org/pdf/pub1528.pdf>.

<sup>77</sup> <http://revenue.ky.gov/business/salesanduse.htm>

<sup>78</sup> <http://revenue.ky.gov/business/salesanduse.htm>

<sup>79</sup> Ky. Rev. Stat. §139.485

<sup>80</sup> Ky.Rev. Stat. §139.472

<sup>81</sup> <http://revenue.ky.gov/business/salesanduse.htm>

<sup>82</sup> Ky. Rev. Stat. §139.495

<sup>83</sup> <http://www.revenue.louisiana.gov/sections/faq/default.aspx?type=gen&cat=SLS>

<sup>84</sup> La. Rev. Stat. §47:338.1

<sup>85</sup> <http://www.revenue.louisiana.gov/sections/faq/default.aspx?type=gen&cat=SLS>

<sup>86</sup> La. Rev. Stat. §47:338.1

<sup>87</sup> La. Rev. Stat. § 47:305 (j) – (t)

<sup>88</sup> La. Rev. Stat. §47:305.67

<sup>89</sup> <http://www.revenue.louisiana.gov/sections/faq/default.aspx?type=gen&cat=SLS>

<sup>90</sup> La. Rev. Stat. §47:338.1



					qualify.
<b>Maine</b>	<a href="#">Yes: 5.5% for general services and use</a>	<a href="#">Yes at 5.5%.</a>	<a href="#">Grocery staples (primarily food) are not taxed.</a> <sup>91</sup> They are defined as items normally consumed for human nourishment. <sup>92</sup> Medicine and prosthetic devices are also not taxed. <sup>93</sup> Diapers and other hygiene items are taxed.	<a href="#">Yes at 5.5%.</a>	Non-profit organizations <a href="#">may be exempt from paying sales tax.</a>
<b>Maryland</b>	<a href="#">Yes, 6%</a>	Baby diapers, <a href="#">Yes at 6%</a> Adult incontinence pads, No.	Certain items which qualify as "medicine" and are therefore exempt from the sales tax are analogous to diapers: baby oil, baby powder, sanitary napkins, and tampons. Additionally, <a href="#">adult (but not infant) diapers are exempt from the sales tax as disposable medical supplies.</a> <sup>94</sup> Maryland has an <a href="#">annual sales tax holiday</a> during which <a href="#">baby diapers are tax exempt.</a> In 2016 General Assembly considered a bill to exempt baby diapers, but did not take up the action. <sup>95</sup>	<a href="#">No.</a> Tampons are exempt as a hygiene product.	Nonprofit 501(c)(3) charitable organizations may apply for a <a href="#">sale tax exemption certificate</a> if they operate in Maryland and are physically located in PA, DC, VA, or WV.
<b>Massachusetts</b>	<a href="#">Yes, at 6.25%</a>	No. Diapers are not taxed. They are included		No. Tampons and sanitary pads fall explicitly	

<sup>91</sup> Me. Rev. Stat. tit. 36 §3-1760(3)

<sup>92</sup> <http://www.state.me.us/revenue/salesuse/Bull12.pdf>

<sup>93</sup> Me. Rev. Stat. tit. 36 §§3-1760(5) and -1760(5-A)

<sup>94</sup> Md. Regs. Code §03.06.01.09

<sup>95</sup> HB 784. *Sales and Use Tax—Baby Diapers—Exemption*. 2016 Reg. Sess. (Md. 2016); HB 807. *Sales and Use Tax—Diapers—Exemption*. 2016 Reg. Sess. (Md. 2016); HB 1510. *Sales and Use Tax—Diapers—Exemption*. 2016 Reg. Sess. (Md. 2016); SB 904. *Sales and Use Tax—Diapers—Exemption*. 2016 Reg. Sess. (Md. 2016)

		in the statutory <a href="#">exception for healthcare items</a> . <sup>96</sup> Both cloth and disposable diapers are exempt.		under the statutory <a href="#">exception for healthcare items</a>	
<b>Michigan</b>	<a href="#">Yes, at 6%</a>	Yes at 6%.	Michigan <a href="#">exempts food and prescription drugs</a> . <sup>97</sup>	Yes at 6%. A bill to exempt feminine hygiene products was introduced but died in committee. <sup>98</sup>	Nonprofit organizations <a href="#">may be exempt from paying sales tax</a> . <sup>99</sup>
<b>Minnesota</b>	<a href="#">Yes, at 6.875%</a> with some <a href="#">local variation</a> . <sup>100</sup>	No. <a href="#">They are exempt from taxation as</a>		No. <sup>102</sup>	

<sup>96</sup>MA Dept. of Revenue, "A Guide to Massachusetts Sales and Use Tax," available at <http://www.mass.gov/dor/individuals/taxpayer-help-and-resources/tax-guides/salesuse-tax-guide.html#health> accessed March 22, 2016

<sup>97</sup> Mich. Comp. L. §205.54g

<sup>98</sup> House Bill 5234, Michigan Reg. Sess. (2015-2016)

<sup>99</sup> [http://www.michigan.gov/documents/RAB2002-15\\_96132\\_7.pdf](http://www.michigan.gov/documents/RAB2002-15_96132_7.pdf)

<sup>100</sup> [http://taxes.state.mn.us/sales/pages/publications\\_fact\\_sheets\\_by\\_name\\_sales\\_fact\\_sheet\\_by\\_name.aspx](http://taxes.state.mn.us/sales/pages/publications_fact_sheets_by_name_sales_fact_sheet_by_name.aspx)



		<a href="#">clothing.</a> <sup>101</sup>			
<b>Mississippi</b>	<a href="#">Yes, at 7%</a>	Yes, at 7%.	There is <a href="#">a medicine and drug exemption.</a> <sup>103</sup> Mississippi has a <a href="#">sales tax holiday</a> , which includes <a href="#">diapers.</a>	Yes, at 7%.	Mississippi provide tax exemption to <a href="#">a limited class of nonprofit charitable organizations.</a>
<b>Missouri</b>	Yes, at 4.225%, with local variation <a href="#">up to 10.863%</a>	Yes, at 4.225%, with local variation <a href="#">up to 10.863%</a>	Food is taxed at a lower base rate of one percent. <sup>104</sup> There is an exemption for medical equipment and drugs. <sup>105</sup> However, incontinent pants are <a href="#">specifically excluded from the exemption.</a> <sup>106</sup> Missouri has a <a href="#">sales tax holiday,</a> <sup>107</sup> although not all cities participate. <a href="#">Diapers are included</a> in the holiday.	Yes, at 4.225%, with local variation <a href="#">up to 10.863%</a>	Non-profit organizations <a href="#">may be exempt from paying sales tax.</a> <sup>108</sup>
<b>Montana</b>	No.	No.		No.	
<b>Nebraska</b>	<a href="#">Yes, at 5.5% but with local variation up to</a>	<a href="#">Yes, at 5.5% but with local</a>	<a href="#">Food</a> <sup>109</sup> and <a href="#">home medical supplies and prescription medicines are exempted;</a> <sup>110</sup> however. "items for personal comfort,	<a href="#">Yes, at 5.5% but with local variation up</a>	<a href="#">Nonprofit organizations may be exempt from paying</a>

<sup>102</sup> Minn. Stat. § 297A.67.17

<sup>101</sup> Minn. Stat. §297A.76.8; <http://www.revenue.state.mn.us/businesses/sut/factsheets/FS105.pdf>

<sup>103</sup> Miss. Code. §27.65.111, <http://www.dor.ms.gov/taxareas/sales/Exemptionsalestax.html>

<sup>104</sup> Mo. Rev. Stat. §144.014

<sup>105</sup> Mo. Rev. Stat. §144.030(19)

<sup>106</sup> <http://dor.mo.gov/faq/business/exempt.php#q11>; see also Mo. Rev. Stat. §144.030

<sup>107</sup> Mo. Rev. Stat. §144.049

<sup>108</sup> Mo. Rev. Stat. §144.030 (20)

<sup>109</sup> Neb. Rev. Stat. §77-2704.24; Neb. Reg.-1-087

<sup>110</sup> Neb. Rev. Stat. §77-2704.09; Neb. Reg.-1-050



	<u>7%</u>	<u>variation up to 7%</u>	hygiene, or cosmetic purposes," are specifically excluded from the exemption. <sup>111</sup>	<u>to 7%</u>	sales tax. <sup>112</sup>
<b>Nevada</b>	Yes, at 6.85%. But with local variation up <u>to 8.15%</u>	Yes, at 6.85%. but with local variation up <u>to 8.15%</u>	Medicine and prosthetic devices are exempt. <sup>113</sup> Groceries are exempt to the extent that they <u>include unprepared food</u> . <sup>114</sup>	Yes, at 6.85%. but with local variation up <u>to 8.15%</u>	Nonprofit organizations <u>may be exempt</u> from paying sales tax. <sup>115</sup>
<b>New Hampshire</b>	New Hampshire does <u>not have a general sales tax</u> . <sup>116</sup>	No.		No.	
<b>New Jersey</b>	<u>Yes, at 7%</u> .	No, for both <u>disposable diapers</u> <sup>117</sup> and cloth diapers. <sup>118</sup>		No. <u>They are exempt as medical supplies</u> . <sup>119</sup>	

<sup>111</sup> Neb. Reg.-1-050

<sup>112</sup> Neb. Rev. Stat. 77-2704.12

<sup>113</sup> Nev. Rev. Stat. §372.283

<sup>114</sup> Nev. Rev. Stat. § 372. 284; <http://www.leg.state.nv.us/nrs/NRS-372.html#NRS372Sec284>; see also [http://tax.state.nv.us/about%20taxes%20and%20faqs.html#Taxability\\_of\\_items](http://tax.state.nv.us/about%20taxes%20and%20faqs.html#Taxability_of_items)

<sup>115</sup> Nev. Rev. Stat. § 372.348

<sup>116</sup> <http://www.revenue.nh.gov/faq/gti-rev.htm>

<sup>117</sup> N.J. Stat. Ann. §54:32B-8.44; <http://law.justia.com/codes/new-jersey/2013/title-54/section-54-32b-8.44/>

<sup>118</sup> N.J. Stat. Ann. §54:32B-8.4; <http://www.state.nj.us/treasury/taxation/pdf/saletaxcloth.pdf>

<sup>119</sup> N.J. Stat. Ann. § 54:32B-8.1(a)(5)



<b>New Mexico</b>	Yes, at a base rate of <a href="#">5.125%</a> , up to <a href="#">8.188%</a> .	Yes, at a base rate of <a href="#">5.125%</a> , up to <a href="#">8.188%</a> .	Diapers are exempt <a href="#">during New Mexico's sales tax holiday.</a> <sup>120</sup>	Yes, at a base rate of <a href="#">5.125%</a> , up to <a href="#">8.188%</a> .	<a href="#">Nonprofit charitable 501(c)(3) organizations may apply for exemption from sales tax.</a>
<b>New York</b>	Yes, at a base rate of <a href="#">4%</a> and up to <a href="#">8.825%</a> .	<a href="#">No, both cloth and disposable diapers are exempt.</a> <sup>121</sup> The exemption may not apply to local sales taxes	Diapers are included in the clothing exemption and incontinence supplies are identified as <a href="#">medical supplies exempt from sales tax.</a> <sup>122</sup>	No, as of Sept., 2016 <sup>123</sup>	Non profit charitable 501(c)(3) organizations <a href="#">may apply for exemption from sales tax.</a>
<b>North Carolina</b>	<a href="#">Yes, at a base rate of 4.75%</a> , and up to <a href="#">7%</a>	<a href="#">Yes, at a base rate of 4.75%</a> , and up to <a href="#">7%</a>	Food is exempt. <sup>124</sup>	<a href="#">Yes, at a base rate of 4.75%</a> , and up to <a href="#">7%</a>	<a href="#">Non-profit charitable organizations generally must pay tax on their purchases.</a> Such organizations may apply for semiannual refunds of sales and use tax paid

<sup>120</sup> <http://www.scribd.com/doc/18110481/New-Mexico-Taxation-and-Revenue-Department>

<sup>121</sup> NY Tax L. §1115(a)(30); NY State Technical Memorandum TSB-M-12(3)S, Mar. 6, 2012; and NY State TSB-M-06(6)S, Mar. 29, 2006

<sup>122</sup> <http://www.tax.ny.gov/pdf/publications/sales/pub822.pdf>; [http://www.tax.ny.gov/pdf/memos/sales/m06\\_6s.pdf](http://www.tax.ny.gov/pdf/memos/sales/m06_6s.pdf);

<http://www.tax.ny.gov/pdf/publications/sales/pub718c.pdf>

<sup>123</sup> New York (State) Legislature. Senate. *Relates to exempting certain basic necessities from sales and use tax* . (S 7838). 2015-2016 Reg. Sess. (May 13, 2016).

Signed July 21, 2016. *New York State Senate*. Web. Aug. 2, 2016.

<sup>124</sup> N.C. Gen. Stat. §105-164.13B



					by the above types of qualified organizations and institutions on direct purchases of tangible personal property for use in carrying on their nonprofit work. <sup>125</sup>
<b>North Dakota</b>	<a href="#">Yes, at a base rate of 5%, and up to 8%</a>	Baby diapers, yes, at a base rate of 5%, and up to 8% Adult diapers, no.	Food, drugs, durable medical equipment and medical supplies are exempt. <sup>126</sup> Adult diapers are exempt, under the <a href="#">category of Diabetic, Bladder Dysfunction and Ostomy Supplies</a> . <sup>127</sup> The ND Legislature periodically flirts with the idea of exempting clothing, but has not yet passed a clothing exemption. <sup>128</sup>	<a href="#">Yes, at a base rate of 5%, and up to 8%</a>	<a href="#">Certain non-profit health or meal delivery</a> organizations may be exempt from paying sales tax.
<b>Ohio</b>	<a href="#">Yes, at a base rate of 5.75%. Local governments may charge additional tax.</a>	<a href="#">Yes, at a base rate of 5.75%. Local governments may charge additional</a>	Food <sup>129</sup> and prescription drugs and some medical supplies, <sup>130</sup> but not incontinence supplies, are exempt.	Yes, at a base rate of 5.75%. Local governments may charge additional tax.	Nonprofit organizations may be exempt from paying sales tax. <sup>131</sup>

<sup>125</sup> Diane Yetter, Sales tax Institute, June 10, 2013, available at <http://www.salestaxsupport.com/sales-tax-information/sales-tax-help-questions/answers/non-profit-tax-exemptions-nc/>

<sup>126</sup> ND Admin. Code §57-39.2-0.4

<sup>127</sup> ND Admin. Code §57-39.2; <http://www.legis.nd.gov/cencode/t57c39-2.pdf>; <http://www.nd.gov/tax/salesanduse/pubs/guide/gl-21810.pdf>.

<sup>128</sup> Cf. Dale Wetzel, "No ND sales tax exemption for second hand clothing stores," Great Plains News, Feb. 21, 2013, <http://greatplainsnews.com/2013/02/21/no-nd-sales-tax-exemption-for-secondhand-clothing-stores/>

<sup>129</sup> Ohio Rev. Code §5739.02(B)(2)

<sup>130</sup> Ohio Rev. Code §§5739.02(B)(18), (19)

<sup>131</sup> Ohio Rev. Code §5739.02(B)(12)

		<u>tax.</u>			
<b>Oklahoma</b>	<u>Yes, at a base rate of 4.5%, and up to 11%</u>	<u>Yes, at a base rate of 4.5%, and up to 11%</u>	Prescription drugs are exempt. OTC drugs are not exempt. <sup>132</sup> <u>Diapers are exempt during periodic sales tax holidays.</u> <sup>133</sup> Diapers are exempt under the clothing category.	<u>Yes, at a base rate of 4.5%, and up to 11%</u>	Certain IRS 501(c)(3) nonprofit charitable organizations primarily involved in the collection of food and household products may be exempt from paying sales tax. <sup>134</sup>
<b>Oregon</b>	<u>No.</u>	No.		No.	
<b>Pennsylvania</b>	<u>Yes, at a base rate of 6%, and up to 8%.</u>	No, both disposable diapers <sup>135</sup> and cloth diapers are exempt.		<u>No, feminine hygiene products are exempt</u> as are toilet paper, disposable diapers and incontinence supplies. <sup>136</sup>	<u>Nonprofit organizations may be exempt from paying sales tax.</u> <sup>137</sup>
<b>Rhode Island</b>	<u>Yes, at 7%.</u>	<u>No, cloth and disposable diapers are</u>	Food and prescription drugs are exempt, <sup>139</sup> but over the counter medication are taxable. <sup>140</sup>	<u>Yes, at 7%.</u> There was a bill to exempt	Charitable nonprofit organizations which have an approved

<sup>132</sup> Okla. Admin. Code §710:65-13-170

<sup>133</sup> Okla. Admin. Code. §710:65-13-510, <http://www.tax.ok.gov/rules/sth6509.pdf>

<sup>134</sup> Okla. Admin. Code. §710:65-13-339

<sup>135</sup> 61 Pa. Code. §9.2(4); <http://www.pacode.com/secure/data/061/chapter9/s9.2.html>

<sup>136</sup> 61 Pa. Code. §9.2(4); <http://www.pacode.com/secure/data/061/chapter9/s9.2.html>

<sup>137</sup> 61 Pa. Code. §§32.1-2, 21; <http://www.pacode.com/secure/data/061/chapter32/chap32toc.html>



		<a href="#">exempt as clothing.</a> <sup>138</sup>		fem. hygiene products from sales tax, but it was tabled for further study. <sup>141</sup>	application for a Certificate of Exemption with the state are exempt from paying sales tax. <sup>142</sup>
<b>South Carolina</b>	<a href="#">Yes, at a base rate of 6%, and up to 9%.</a>	<a href="#">Yes, at a base rate of 6%, and up to 9%.</a>	<a href="#">Certain medical devices are exempt,</a> <sup>143</sup> but not incontinence pads. Adult and baby diapers are exempt during sales tax holidays. <sup>144</sup>	<a href="#">Yes, at a base rate of 6%, and up to 9%.</a>	Diaper banks may qualify for tax exempt purchase of diapers. <sup>145</sup>
<b>South Dakota</b>	<a href="#">Yes, at a base rate of 4%, and up to 6%</a> <sup>146</sup>	<a href="#">Yes, at a base rate of 4%, and up to 6%</a> <sup>147</sup>	<a href="#">Prescription drugs and certain medical supplies are exempt.</a> <sup>148</sup> The statute is silent on the question of incontinence pads; the language, however, suggests that incontinence	<a href="#">Yes, at a base rate of 4%, and up to 6%</a> <sup>150</sup>	Nonprofit 501(c)(3) charitable relief agencies may be able to apply for exemption

<sup>139</sup> R.I.G.L. § 44-18-30

<sup>140</sup> R.I.G.L. §§ 44-18-18 and -20.

<sup>138</sup> Code. R.I. S.U. 07-13; <http://www.tax.ri.gov/regulations/salestax/07-13.php>

<sup>141</sup> H.B. 7714 and S.B. 2607, Rhode Island, Reg. Sess. (2016)

<sup>142</sup> R.I.G.L. § 44-18-30; Code. R.I. S.U. 07-48; <http://www.tax.ri.gov/regulations/salestax/07-48.php>

<sup>143</sup> S.C. Code §12-36-2120(28)

<sup>144</sup> S.C. Code §12-36-2120 (57). <http://www.scstatehouse.gov/code/t12c036.php#12-36-2120>.

<sup>145</sup> S.C. Code §12-36-2120 (82). Exemption from tax includes: "Children's clothing sold to a private charitable organization exempt from federal and state income tax, except for private schools, for the sole purpose of distribution by that organization to needy children. For purposes of this item:

(a) 'clothing' means those items exempt from sales and use tax pursuant to item (57)(a)(i) and (iii) of this section [i.e. the sales tax holiday]; and

(b) 'needy children' means children eligible for free meals under the National School Lunch Program of the United States Department of Agriculture."

<sup>146</sup> [http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltaxrates\\_July12.htm#AKASKA](http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltaxrates_July12.htm#AKASKA). Note, Tribal communities, although not subject to S.D. tax, do apply a sales tax between 2 and 4% which is split between the state and the tribe. See S.D. Dept of Revenue "[Tribal" Fact Sheet](#), dated Dec. 2011.

<sup>147</sup> [http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltaxrates\\_July12.htm#AKASKA](http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltaxrates_July12.htm#AKASKA). Note, Tribal communities, although not subject to S.D. tax, do apply a sales tax between 2 and 4% which is split between the state and the tribe. See S.D. Dept of Revenue "[Tribal" Fact Sheet](#), dated Dec. 2011

<sup>148</sup> S.D. Code § §10-46-15.3, -15.5-7





			supplies acquired with a prescription would be tax exempt. <sup>149</sup>		from sale tax. <sup>151</sup>
<b>Tennessee</b>	Yes, at a <a href="#">base rate of 7.0%</a> , and up to <a href="#">9.75%</a> .	Yes, at a <a href="#">base rate of 7.0%</a> , and up to <a href="#">9.75%</a> .	Food is taxed at the lower base rate of 5.0% <sup>152</sup> Diapers are exempt during periodic sales tax holidays. <sup>153</sup> There was proposed legislation to apply the lower rate to diapers and feminine hygiene products which died in committee. <sup>154</sup>	Yes, at a <a href="#">base rate of 7.0%</a> , and up to 9.75%	Non-profit organizations <a href="#">may be exempt from paying sales tax.</a> <sup>155</sup>
<b>Texas</b>	Yes, at a base rate of <a href="#">6.25%</a> ,	Yes at a base rate of	Grocery food is exempt, <sup>156</sup> as are drugs and health care supplies. The definitions of exempt	Yes at a base rate of <a href="#">6.25%</a> ,	Non-profit organizations <a href="#">may be</a>

<sup>150</sup> [http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltaxrates\\_July12.htm#AKASKA](http://www.state.sd.us/drr2/businesstax/municipaltax/municipaltaxrates_July12.htm#AKASKA). Note, Tribal communities, although not subject to S.D. tax, do apply a sales tax between 2 and 4% which is split between the state and the tribe. See S.D. Dept of Revenue ["Tribal" Fact Sheet](#), dated Dec. 2011

<sup>149</sup> S.D. Code §10-46-15.7 reads:

if the medical device is prescribed by prescription by a physician, chiropractor, optometrist, dentist, podiatrist, or audiologist. The term, medical device, means any instrument, apparatus, implement, contrivance, or other similar or related article, including a component, part, or accessory, that is prescribed for use on a single patient and that is:

- (1) Recognized in the official National Formulary, or the United States Pharmacopoeia, or any supplement to them;
- (2) Intended for use in the diagnosis of disease or other conditions, or in the cure, mitigation, treatment, detection, or prevention of disease, of the human body; or
- (3) Intended to affect the structure or any function of the human body, and that does not achieve any of its primary intended purposes through chemical action within or on the human body and that is not dependent upon being metabolized for the achievement of any of its primary intended purposes.

<http://www.state.sd.us/drr2/businesstax/publications/st/salestaxguide.pdf>. Diapers are included on the National Formulary as published by the Veteran's Administration, <http://www.pbm.va.gov/nationalformulary.asp>

<sup>151</sup> S.D. Code § 10-45-10, -14

<sup>152</sup> Tenn. Code §67-6-228

<sup>153</sup> <http://www.tn.gov/revenue/salestaxholiday/STH%20Alpha%20List.pdf>

<sup>154</sup> HB 2059. 109<sup>th</sup> Reg. Sess. (2015-2016). (Tenn. 2016); SB 2285 109<sup>th</sup> Reg. Sess. (2015-2016) (Tenn. 2016)

<sup>155</sup> Tenn. Code §67-6-322

<sup>156</sup> Tex. Tax Code §151.314





	<a href="#">and up to 8.25%</a>	<a href="#">6.25%, and up to 8.25%</a>	supplies does not include incontinence products <sup>157</sup> Diapers (adult and baby) <a href="#">are exempt during the Texas sales tax holiday.</a> <sup>158</sup>	<a href="#">and up to 8.25%</a>	<a href="#">exempt from paying sales tax.</a> <sup>159</sup>
<b>Utah</b>	<a href="#">Yes, at a base rate of 4.7% plus a statewide local tax of 1.25%, which results in a rate from 5.95% up to 8.35%</a> <sup>160</sup>	<a href="#">Yes, at a base rate of 4.7%, and up to 8.35%</a>	<a href="#">Grocery food is subject to a reduced sales tax rate of 3%.</a> <sup>161</sup> Sales of medication and disposable medical supplies bought with a <a href="#">prescription are tax exempt</a> and eligible for payment under Title XVII of the Social Security Act or under the state Medicaid plan. The definition allows purchase of diapers with a prescription in some situations. <sup>162</sup>	Yes, at a base rate of 4.7%, and up to 8.35%	Non-profit organizations may be exempt <a href="#">from paying sales tax on purchases pursuant to a contract or in excess of \$1000</a>
<b>Vermont</b>	<a href="#">Yes, at a base rate of 6%, and up to 7%</a>	No, both cloth and disposable diapers are exempt as clothing. <sup>163</sup>	<a href="#">Clothing is exempt.</a> <sup>164</sup> Diapers are included in <a href="#">the definition of "clothing."</a> <sup>165</sup>	<a href="#">Yes, at a base rate of 6%, and up to 7%</a>	
<b>Virginia</b>	<a href="#">Yes, a 5.3% (includes a 4.3%</a>	<a href="#">Yes, a 5.3% (includes a</a>	Virginia taxes eligible food items at a reduced rate of 1.5%. <sup>166</sup> Virginia exempts drugs and	<a href="#">Yes, a 5.3% (includes a</a>	

<sup>157</sup> Tex. Tax Code §151.313

<sup>158</sup> [http://www.window.state.tx.us/taxinfo/taxpubs/tx98\\_490/tx98\\_490.html](http://www.window.state.tx.us/taxinfo/taxpubs/tx98_490/tx98_490.html)

<sup>159</sup> Tex. Tax Code §151.310

<sup>160</sup> Utah Code §59-12-103

<sup>161</sup> Utah Code §59-12-102

<sup>162</sup> Utah Code §59-12-104 (64)

<sup>163</sup> Vt. Stat. Ann. tit. 32 §9701(24)(A)(x)

<sup>164</sup> Vt. Stat. Ann. tit. 32 §9741 (45).

<sup>165</sup> Vt. Stat. Ann. tit. 32 §9701(24)(A)(x)

<sup>166</sup> Va. Code §58.1-611.1





	<a href="#">base rate and a 1% local rate).</a>	<a href="#">4.3% base rate and a 1% local rate).</a>	various medical supplies from sales tax, including incontinence products when “purchased by a Medicaid recipient through a Department of Medical Assistance Services provider agreement.” <sup>167</sup> <a href="#">Diapers are exempt during a sale tax holiday held in August for clothing and school supplies.</a> <sup>168</sup>	<a href="#">4.3% base rate and a 1% local rate).</a>	
<b>Washington</b>	Yes, at a base rate of 6.5%, with local variation up to 9.5%.	Yes, at a base rate of 6.5%, with local variation up to 9.5%.	<a href="#">Food and food ingredients are exempt.</a> <sup>169</sup> Drugs purchased pursuant to <a href="#">a prescription</a> <sup>170</sup> and over the counter drugs are exempt. <sup>171</sup> Washington State provides a remittance to low income residents to account for sales tax based upon the amount they receive in the Federal Earned Income Tax Credit. <sup>172</sup>	Yes, at a base rate of 6.5%, with local variation up to 9.5%.	
<b>West Virginia</b>	Yes, at a base rate 6% with local variation up to 7%.	Yes, at a base rate 6% <a href="#">with local variation up to 7%.</a>	Beginning in 2006, WV incrementally reduced the sales tax on food <a href="#">for human consumption is taxed at a reduced rate and eliminated it in 2013.</a> <sup>173</sup> <a href="#">Medications and medical supplies with a prescription, including those listed in the National Formulary, are exempt from the tax.</a> <sup>174</sup> Diapers are defined as clothing. <sup>175</sup>	Yes, at a base rate 6% <a href="#">with local variation up to 7%.</a>	<a href="#">Certain nonprofits may be exempt from sales tax if they are charitable and all volunteer.</a> <sup>176</sup>

<sup>167</sup> Va. Code §58.1-609.10(17)

<sup>168</sup> See Va. Code §58.1-611.2; <http://www.tax.virginia.gov/Documents/2011%20August%20FAQs.pdf>

<sup>169</sup> Wash. Rev. Code §82.08.0293

<sup>170</sup> Wash. Rev. Code §82.08.0281

<sup>171</sup> Wash. Rev. Code §82.08.0940

<sup>172</sup> Wash. Rev. Code 82.08.0206

<sup>173</sup> W. Va. Code §11-15-3a.

<sup>174</sup> W. Va. Code §11-15-9i; W. Va. Code § 11-15B-2(b)(17)

<sup>175</sup> W. Va. Code §11-15B-2(b)(6)





<b>Wisconsin</b>	<a href="#">Yes, at a base rate of 5%, with local variation up to 5.6%</a>	<a href="#">Yes, at a base rate of 5%, with local variation up to 5.6%</a>	Cloth diaper cleaning services are exempt from sales tax. <sup>177</sup> Drugs prescribed, sold or dispensed by a licensed health care professional are exempt. <sup>178</sup> <a href="#">Diaper rash cream</a> is considered a drug and is tax exempt. Food is exempt. <sup>179</sup>	<a href="#">Yes, at a base rate of 5%, with local variation up to 5.6%</a>	Non-profit organizations <a href="#">may be exempt from paying sales tax.</a>
<b>Wyoming</b>	Yes, at a base rate of 4%, with local variation up to 6%.	Yes, at a base rate of 4%, with local variation up to 6%.	Food for home consumption, medical devices, and medical supplies when used in the care of a patient are exempt. <sup>180</sup> The statute does not speak to diapers.		Non-profit organizations <a href="#">may be exempt from paying sales tax.</a>

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<sup>176</sup> W. Va. Code § 11-15-9(f).

<sup>177</sup> Wis. Stat. §77.52(1)

<sup>178</sup> Wis. Stat. §77.54(14)

<sup>179</sup> Wis. Stat. §77.54(20n)

<sup>180</sup> Wyo. Stat. § 39-15-105

