

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 9/27/2016

Name of State or Person(s) submitting request: Wal-Mart, Target

Contact Person: Fred Nicely/Pat Reynolds COST

Address: 122 C Street, NW, Washington, DC 20001

Phone: 202-484-5213/202-484-5218 **Email:** fnicely@cost.org/preynolds@cost.org

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.)

SSUTA, Appendix C Library of Definitions, Part II Product Definitions, Health-Care

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

Taxation of Feminine Hygiene Products

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

Several state legislatures have considered, introduced, and/or passed legislation to provide for an exemption for feminine hygiene products. However, no standard definition has been developed. We believe that the State and Local Advisory Council, in cooperation with the Business Advisory Council, could leverage their expertise to develop a standard definition that would be a model for all states.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

Provide a standard definition of feminine hygiene products to facilitate uniformity. Minnesota has adopted a definition that appears to be simple for all involved parties, 297A.67 Subdiv. 17, which reads as follows: Feminine hygiene products. Sanitary napkins, tampons, or similar items used for feminine hygiene are exempt.

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160
www.streamlinedsalestax.org

For SST Governing Board Use

Approved by: **Date:**

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

[Click here to enter text.](#)

Denied by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Form F0021 Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board's website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up at the next SLAC Steering Committee meeting and will provide its decision on the request at such meeting. The Governing Board or as applicable the SLAC may determine it will not approve the request. If the request is approved, it will be assigned to a SLAC workgroup. The Governing Board may also modify the request and approve the request in the modified format.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the **INTERPRETATION/ DEFINITION REQUEST** form.)