



Sales and Use Tax Information Release

ST 2024-01 – Feminine Hygiene Products

The purpose of this information release is to provide guidance regarding the exemption for feminine hygiene products.

Clothing and Feminine Hygiene Products

Effective April 1, 2020, feminine hygiene products were no longer taxable in Ohio. “Feminine hygiene products” are defined by statute to include tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle. Other items that will qualify as “feminine hygiene products” include reusable and disposable pads, menstrual discs, and menstrual sponges.

Clothing items are considered tangible personal property and are subject to the tax. However, items such as period underwear, period swimwear, period running shorts, and period sleep shorts that would otherwise meet the definition of clothing are also exempt if designed for feminine hygiene in connection with the human menstrual cycle.

“Grooming and hygiene products” including soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and screens are specifically excluded from the definition of “feminine hygiene products” and are still considered taxable. Included in the definition of “grooming and hygiene products” are items like douches, cleansing cloths and washes and feminine hygiene deodorant sprays and are therefore subject to the tax.

If a consumer or vendor has erroneously paid tax on these items, please refer to the [instructions and form](#) utilized for claiming a refund.

Questions?

If you have any questions or need assistance, you may call the Ohio Department of Taxation at 1-888-405-4039 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment) to speak with a representative.