

On January 1, 2017 certain feminine hygiene products became exempt from the Retailers' Occupation Tax. These items include menstrual pads, tampons, and menstrual cups. See 35 ILCS 120/2-5(42). (This is a GIL.)

April 10, 2017

Dear Xxxxx:

This letter is in response to the complaint that you filed on March 3, 2017 with the Illinois Office of the Attorney General regarding COMPANY's collection of sales tax. The Office of the Attorney General forwarded your complaint to the Illinois Department of Revenue. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

**NAME OF SELLER/PROVIDER OF SERVICE**

COMPANY  
ADDRESS

**COMPLAINT DESCRIPTION**

I bought a package of Poise pads for women. It is for bladder leaks. I was charged 41 cents in Tax. I was under the impression items like this would no longer be taxed as of Jan. 1<sup>st</sup>? Please let me know. I had them ring it up separate and I do have a receipt.

**REQUESTED RELIEF**

I want a refund of the tax I paid and for them to fix their systems to no longer charge tax.

**NOTIFY BUSINESS**

I have no objections to the content of this complaint being forwarded to the business or person the complaint is directed against.

**DEPARTMENT'S RESPONSE:**

On January 1, 2017 certain feminine hygiene products became exempt from the Retailers' Occupation Tax. These items include menstrual pads, tampons, and menstrual cups. See 35 ILCS

120/2-5(42). It is our understanding that you purchased Poise pads for women, a product intended for bladder leakage. Because these items are not menstrual pads, but rather bladder leakage pads, they remain taxable at the State general merchandise rate of 6.25% plus applicable local taxes.

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Cara Bishop  
Senior Counsel

CB:bkI

CC: Office of the Attorney General