

1 BY AUTHORITY

2 ORDINANCE NO. _____
3 SERIES OF 2024

COUNCIL BILL NO. 24-1050
COMMITTEE OF REFERENCE:
4 Finance & Governance

5 A BILL

6
7 **For an ordinance amending Chapter 53 of the Revised Municipal Code to**
8 **substitute the term menstrual hygiene products in place of the term feminine**
9 **hygiene products for the purposes of administering the existing exemption from**
10 **the collection of sales and use tax in the City and County of Denver.**
11

12 **BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

13 **Section 1.** Chapter 53, Article II, Division 1 of the Code is amended by deleting the language
14 stricken and adding the language underlined to read as follows:

15 **Sec. 53-53. - Definitions.**

16 (a) The following words and phrases shall have the meanings given to them in this section,
17 unless the context clearly requires a different meaning.

18 (12) "~~Feminine~~Menstrual hygiene products" means products that are designed to absorb or
19 contain menstrual flow. ~~Feminine~~Menstrual hygiene products include, but are not limited to, tampons,
20 menstrual pads and sanitary napkins, pantliners, menstrual sponges, and menstrual cups.

21 **Sec. 53-55. - Exemptions.**

22 There shall be exempt from taxation under the provisions of this article the following:

23 (19) All sales of ~~feminine~~menstrual hygiene products.
24

25 **Section 2.** Chapter 53, Article III, Division 1 of the Code is amended by deleting the language
26 stricken and adding the language underlined to read as follows:

27 **Sec. 53-103. - Definitions.**

28 (a) The following words and phrases shall have the meanings given to them in this section,
29 unless the context clearly requires a different meaning.

30 (14) "~~Feminine~~Menstrual hygiene products" means products that are designed to absorb or
31 contain menstrual flow. ~~Feminine~~Menstrual hygiene products include, but are not limited to, tampons,
32 menstrual pads and sanitary napkins, pantliners, menstrual sponges, and menstrual cups.

33 **Sec. 53-105. - Exemptions.**

34 There shall be exempt from taxation under the provisions of this article the following:

35 (22) All purchases or sales of ~~feminine~~menstrual hygiene products.

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2 COMMITTEE APPROVAL DATE: August 13, 2024

3 MAYOR-COUNCIL DATE: August 20, 2024

4 PASSED BY THE COUNCIL September 9, 2024

5 *Amursh P. Sandora* - PRESIDENT

6 APPROVED: *Michael C. Johnston* - MAYOR Sep 11, 2024
Michael C. Johnston (Sep 11, 2024 13:13 MDT)

7 ATTEST: _____ - CLERK AND RECORDER,
8 EX-OFFICIO CLERK OF THE
9 CITY AND COUNTY OF DENVER

10
11 NOTICE PUBLISHED IN THE DAILY JOURNAL _____ ; _____

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13 PREPARED BY: Anshul Bagga, Legislative Counsel; DATE: August 22, 2024

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15 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the
16 City Attorney. We find no irregularity as to form and have no legal objection to the proposed ordinance.
17 The proposed ordinance is not submitted to the City Council for approval pursuant to § 3.2.6 of the
18 Charter.

19
20 Kerry Tipper, City Attorney

21
22 BY: *Anshul Bagga*, Assistant City Attorney DATE: Aug 22, 2024