

**BY AUTHORITY**

ORDINANCE NO. \_\_\_\_\_  
SERIES OF 2019

COUNCIL BILL NO. CB19-0137  
COMMITTEE OF REFERENCE:  
Finance & Governance Committee

**A BILL**

For an ordinance exempting feminine hygiene products from the collection of sales and use tax in the City and County of Denver.

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

**Section 1.** Section 53-24, D.R.M.C., is amended by adding the language underlined to read:

**Sec. 53-24. - Definitions.**

As used in this article, the following words, phrases and, where applicable, their declensional and inflectional forms shall have the meanings given to them in this section except where the context in which they are used indicates clearly and requires a different meaning according to customary usage. The words "shall" and "must" are to be construed as mandatory and not directory. In addition to the following definitions, the definitions and general provisions of chapter 1 shall be applicable insofar as not expressly inconsistent with the provisions hereof.

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

**Section 2.** Section 53-26, D.R.M.C., is amended by adding the language underlined to read:

**Sec. 53-26. - Exemptions.**

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

(21) All sales of feminine hygiene products.

**Section 3.** Section 53-95, D.R.M.C., is amended by adding the language underlined to read:

**Sec. 53-95. - Definitions.**

As used in this article the following words, phrases and, where applicable, their declensional and inflectional forms shall have the meanings given to them in this section except where the context in which they are used indicates clearly and requires a different meaning according to customary usage. The words "shall" and "must" are to be construed as mandatory and not directory. In addition to the following definitions, the definitions and general provisions of chapter 1 shall be applicable insofar as not expressly inconsistent with the provisions hereof.

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(14.5) “Feminine hygiene products” means products that are designed to absorb or contain menstrual flow. Feminine hygiene products include, but are not limited to, tampons, menstrual pads and sanitary napkins, pantliners, menstrual sponges, and menstrual cups.

**Section 4.** Section 53-97, D.R.M.C., is amended by adding the language underlined to read:

**Sec. 53-97. - Exemptions.**

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

(21) All purchases or sales of feminine hygiene products.

**Section 3. Effective date.** This bill takes effect July 1, 2019.

COMMITTEE APPROVAL DATE: March 5, 2019

MAYOR-COUNCIL DATE: March 12, 2019

PASSED BY THE COUNCIL \_\_\_\_\_

\_\_\_\_\_ - PRESIDENT

APPROVED: \_\_\_\_\_ - MAYOR \_\_\_\_\_

ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
EX-OFFICIO CLERK OF THE  
CITY AND COUNTY OF DENVER

NOTICE PUBLISHED IN THE DAILY JOURNAL \_\_\_\_\_; \_\_\_\_\_

PREPARED BY: Troy Bratton, Deputy Legislative Counsel; DATE: March 14, 2019

Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed ordinance. The proposed ordinance **is not** submitted to the City Council for approval pursuant to § 3.2.6 of the Charter.

Kristin M. Bronson, Denver City Attorney

BY: \_\_\_\_\_, Assistant City Attorney DATE: \_\_\_\_\_