



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 91, between lines 42 and 43, begin a new paragraph and insert:
2 "SECTION 66. IC 6-2.5-1-10.5 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2025]: **Sec. 10.5. "Adult diapers" means**
5 **diapers other than children's diapers.**
6 SECTION 67. IC 6-2.5-5-57, AS ADDED BY P.L.180-2022(ss),
7 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JULY 1, 2025]: **Sec. 57. (a)** Sales of children's diapers are exempt from
9 the state gross retail tax.
10 **(b) Sales of adult diapers are exempt from the state gross retail**
11 **tax.**
12 SECTION 68. IC 6-2.5-5-58.1 IS ADDED TO THE INDIANA
13 CODE AS A NEW SECTION TO READ AS FOLLOWS
14 [EFFECTIVE JULY 1, 2025]: **Sec. 58.1. (a) For purposes of this**
15 **section, "menstrual discharge collection devices" means:**
16 **(1) tampons;**
17 **(2) panty liners;**
18 **(3) menstrual cups;**
19 **(4) sanitary napkins; and**
20 **(5) other similar tangible personal property designed to**
21 **promote hygiene in connection with the human menstrual**
22 **cycle.**
23 **(b) Sales of menstrual discharge collection devices are exempt**
24 **from the state gross retail tax."**
25 Page 168, between lines 18 and 19, begin a new paragraph and
26 insert:
27 "SECTION 217. [EFFECTIVE JULY 1, 2025] **(a) IC 6-2.5-5-57, as**

1 amended by this act, applies only to retail transactions occurring
 2 after June 30, 2025.

3 (b) Except as provided in subsection (c), a retail transaction is
 4 considered to have occurred after June 30, 2025, if the property
 5 whose transfer constitutes selling at retail is delivered to the
 6 purchaser or to the place of delivery designated by the purchaser
 7 after June 30, 2025.

8 (c) Notwithstanding the delivery of the property constituting
 9 selling at retail after June 30, 2025, a transaction is considered to
 10 have occurred before July 1, 2025, to the extent that:

11 (1) the agreement of the parties to the transaction is entered
 12 into before July 1, 2025; and

13 (2) payment for the property furnished in the transaction is
 14 made before July 1, 2025.

15 (d) This SECTION expires January 1, 2028.

16 SECTION 218. [EFFECTIVE JULY 1, 2025] (a) IC 6-2.5-5-58.1,
 17 as added by this act, applies only to retail transactions occurring
 18 after June 30, 2025.

19 (b) Except as provided in subsection (c), a retail transaction is
 20 considered to have occurred after June 30, 2025, if the property
 21 whose transfer constitutes selling at retail is delivered to the
 22 purchaser or to the place of delivery designated by the purchaser
 23 after June 30, 2025.

24 (c) Notwithstanding the delivery of the property constituting
 25 selling at retail after June 30, 2025, a transaction is considered to
 26 have occurred before July 1, 2025, to the extent that:

27 (1) the agreement of the parties to the transaction is entered
 28 into before July 1, 2025; and

29 (2) payment for the property furnished in the transaction is
 30 made before July 1, 2025.

31 (d) This SECTION expires January 1, 2028."
 32 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1001 as printed April 11, 2025.)

Senator HUNLEY