

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 7, 2024  
Subject: Senate Bill No. 435

**Summary**

Senate Bill No. 435 would amend K.S.A. 2023 Supp. 79-3606 to provide a sales tax exemption for all sales of period products, diapers and incontinence products, including disposable and reusable options.

The bill provides definitions for purposes of this subsection as follows:

- (1) "Diapers" means absorbent garments worn by infants or toddlers who are not toilet-trained or by individuals who are incapable of controlling their bladder or bowel movements.
- (2) "Incontinence products" means products designed specifically for hygiene matters related to urinary incontinence, including, but not limited to, adult diapers.
- (3) "Period products" or "menstrual products" means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for period hygiene in connection with the human menstrual cycle.

The bill would take effect from and after its publication in the statute book.