



Financial Services
Sales Tax Division
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MEMORANDUM

MENSTRUAL CARE PRODUCTS

Effective December 18, 2021 the City of Fort Collins will adopt a new sales tax exemption for menstrual care products.

[READ THE NEW SALES TAX EXEMPTION ORDINANCE HERE](#)

The following subsection 26 will be added to **City Code Section 25-73(c)**:

Sec. 25-73. Imposition of the sales tax and exemptions.

(c) Transactions and items exempt from sales tax. The following shall be exempt from the sales tax:

(26) All sales of menstrual care products.

Menstrual care products and *Grooming and hygiene products*, as defined in **Section 25-71 – Definitions** shall have the following meanings:

Grooming and hygiene products shall mean soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and screens.

Menstrual care products shall mean tampons, panty liners, menstrual cups, sanitary napkins, and other tangible personal property designed for hygiene in connection with the human menstrual cycle, but does not include *grooming and hygiene products*.

Thank you for your time and cooperation. If you have any questions, please contact us at salestax@fcgov.com or by phone at 970-221-6780.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer Poznanovic".

Jennifer Poznanovic
Senior Manager, Sales Tax & Revenue