### Sales Tax Exemptions for Diapers and Menstrual Products

<table>
<thead>
<tr>
<th>Department</th>
<th>Governor</th>
<th>Senate</th>
<th>Assembly</th>
<th>LAO Compromise</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax and Fee Administration (7600)</td>
<td>Exempt children’s diapers from sales and use tax for two years.</td>
<td>Approve Governor’s proposal.</td>
<td>Enact exemption for ten years instead of two.</td>
<td>Enact exemption for four to six years. This timing would give the Legislature some flexibility to reassess the value of this “quasi-programmatic” exemption in comparison to other programs.</td>
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<tr>
<td>Tax and Fee Administration (7600)</td>
<td>Exempt menstrual products from sales and use tax for two years.</td>
<td>Approve Governor’s proposal.</td>
<td>Enact exemption for ten years instead of two.</td>
<td>Enact exemption for eight to ten years. This policy is based on an equity concern, making flexibility less important.</td>
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</tbody>
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