

DEPARTMENT OF REVENUE

Taxation Division

SALES AND USE TAX

1 CCR 201-4

Rule 39-26-717–3. Incontinence Products and Diapers.

Basis and Purpose. The bases for this rule are sections 39-21-112(1) and 39-26-717, C.R.S. The purpose of this rule is to provide examples and guidance regarding the sales and use tax exemption for incontinence products and diapers.

- (1) **General Rule.** Beginning January 1, 2023, sales of incontinence products and diapers are exempt from sales and use taxes. Section 39-26-717(1)(a.5), C.R.S., defines “incontinence products and diapers” as “absorbent cloth or disposable products worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.”
- (a) *Examples of Qualifying Products.* Incontinence products and diapers include, but are not limited to, cloth diapers; disposable diapers; diaper inserts and liners; 2-in-1 incontinence and period pads; and pads and liners for bladder leaks.
- (b) *Examples of Non-Qualifying Products.* Incontinence products and diapers do not include clothing [suitable for general use](#); hygiene products such as rash creams, soaps and cleaning solutions, or lotions; or home products such as sheets, bed and crib liners, or mattress covers.