

Title: Abolishing the Tax on Menstrual Products

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Position Statement: AMWA advocates for period equity and the removal of the sales tax on all menstrual products.

Background: Over the course of their lifetime, people who menstruate can expect to have over 450 menstrual cycles.¹ **Menstruating in a hygienic manner requires the purchase of sanitary products, such as tampons, pads, or a reusable option (such as a Diva Cup ®) , and over the course of a lifetime, the cost of these products can become prohibitive.**² A typical person who menstruates can expect to use upwards of 9,000 tampons or pads during their reproductive years, costing nearly \$2,000. Additional requisite products to handle menstruation (including pain medications, and other products like heating pads to manage period symptoms) can end up costing over \$18,000 throughout a person's lifetime. In addition to this already significant cost of purchasing products, those who menstruate currently pay additional sales tax each time they purchase a necessary menstrual product. The tax on menstrual products effectively functions as a penalty on people who menstruate and is a form of sex-based discrimination. Menstruators should not have to pay a sales tax imposed on hygiene products for a normal biological function. The American Medical Women's Association calls for the sales tax on all menstrual hygiene products to be removed in every state.

In a study conducted by St. Louis University researchers found that nearly two-thirds of the women surveyed struggled to afford sanitation products within the last year.³ Upwards of twenty percent of those women struggled to afford these products on a monthly basis. Almost half of the women reported having to make a choice between purchasing food or menstrual products at least once during the past year. This period poverty, or lack of access to sanitary products due to financial constraint, is a long-standing phenomenon that should not exist.⁴

The detrimental effects on health and financial wellbeing from menstrual product taxes begins at an early age and continues for many years. In a study conducted by BioMed Central Women's Health, fourteen percent of college-aged women experienced period poverty at least once during their time in college, and ten percent reported being unable to afford sanitary

¹ Rodriguez, L. (2021, June 28). *The tampon tax: Everything you need to know*. Global Citizen. Retrieved January 24, 2022, from <https://www.globalcitizen.org/en/content/tampon-tax-explained-definition-facts-statistics/?template=next>.

² Duquesne University School of Nursing. (n.d.). *The Ultimate Guide to Feminine Hygiene*. Retrieved June 27, 2021, from <https://onlinenursing.duq.edu/master-science-nursing/the-ultimate-guide-to-feminine-hygiene/>.

³ Kuhlmann, A. S., Bergquist, E. P., Danjoint, D., & Wall, L. L. (2019). Unmet menstrual hygiene needs among low-income women. *Obstetrics & Gynecology*, 133(2), 238-244. doi: 10.1097/AOG.0000000000003060. PMID: 30633137.

⁴ Cardoso, L. F., Scolese, A. M., Hamidaddin, A., & Gupta, J. (2021). Period poverty and mental health implications among college-aged women in the United States. *BMC women's health*, 21(1), 1-7.

products every month.⁵ One in five teenage menstruators struggle to afford menstrual products.⁶ Because the price of sanitary products is so high and the tax imposed on them further pushes this price point up, over eighty percent of school-aged menstruators have had to miss school or know someone who has had to miss school at least once during their menstrual cycle. This could be due to costs associated with purchasing menstruation-related products and also because of the stigma associated with menstruating and its accompanying physical symptoms such as cramps.

People of color have an even greater chance than their white counterparts of suffering period poverty and being forced to miss educational or professional opportunities because of their menstrual cycles.⁷ The removal of the sales tax on sanitary products would have a beneficial impact on all who menstruate, especially for those of lower socioeconomic status.⁸

Imposing a sales tax on sanitary products continues furthers the stigma surrounding menstruation. Many people who menstruate feel ashamed of this normal biological process.⁹ The inability to afford products to hygienically and comfortably manage their menstrual periods deepens the potential for embarrassment that may already be present due to missed educational and professional opportunities resulting from the lack of menstruation products. Removal of the sales tax on menstrual products is the first step in mitigating the stigma surrounding menstruation.

While advocacy groups push to abolish the tax on menstrual products in the United States, several countries have succeeded in this effort.¹⁰ In 2021, New Zealand announced that they would provide free menstrual products in schools, and in 2020, Scotland became the first country to make period products free through their The Period Products (Free Provision) (Scotland) Act.¹¹ In 2019, Germany announced that menstrual products would be reclassified as necessary products and that they would reduce the tampon tax from 19% to 7%.¹²

Period products are basic necessities for half the population, yet in 35 U.S. states, they are taxed as luxury items.¹³ Five states do not have a state sales tax (Alaska, Delaware, Montana, New Hampshire, and Oregon), and as of June 2019, thirteen U.S. states specifically exempted

⁵ Cardoso, et. al, (2021).

⁶ Flannery, M.E. (2020, February 20). *Growing Awareness of 'Period Poverty' in Schools*. National Education Association. Retrieved June 25, 2021 from <https://www.nea.org/advocating-for-change/new-from-nea/growing-awareness-period-poverty-schools>.

⁷ Thinx & PERIOD. (2021, June 3). *State of the period 2021: The widespread impact of period poverty on US students*. Retrieved January 25, 2022 from <https://period.org/uploads/State-of-the-Period-2021.pdf>.

⁸ Sagner, E. (2018, March 25). More states move to end 'tampon tax' that's seen as discriminating against women. *NPR*. Retrieved July 1, 2021, from <https://www.npr.org/2018/03/25/564580736/more-states-move-to-end-tampon-tax-that-s-seen-as-discriminating-against-women>.

⁹ Thinx & PERIOD. (2021, June 3).

¹⁰ Zraick, K. (2019). 22 states considered eliminating the 'tampon tax' this year. Here's what happened. *The New York Times*, 12. Available at: <https://www.nytimes.com/2019/07/12/us/tampon-tax.html>.

¹¹ Wamsley, L. (2020, November 25). Scotland becomes first country to make period products free. *NPR*. Retrieved January 25, 2022, from <https://www.npr.org/2020/11/25/938893768/scotland-becomes-first-country-to-make-period-products-free>.

¹² Eddy, M. (2019, November 12). Tampons to be taxed as essential, not luxury, items in Germany. *New York Times*. <https://www.nytimes.com/2019/11/12/world/europe/tampon-tax-germany.html>.

¹³ Bach, N. (2019, June 11). 35 states in the U.S. still charge women a tampon tax. Yahoo! Retrieved January 31, 2022, from https://www.yahoo.com/now/35-states-u-still-charge-170021575.html?guccounter=1&guce_referrer=aHR0cHM6Ly93d3cuZ29vZ2xILmNvbS8&guce_referrer_sig=AQAAADOYG2rCeIRNdc4V4-IJwmwc5SrNPJtSNeopfPjtxmIbjoEQMrOxauNyejMDrCAVeSQJgYXc_3AzaIrs3Nsb6puVTdRs1tXEb7F2VUNW6k0mUg2pwjwjitUMG6dLC6Wg7PpNEWHm30qqaURfT-qnPf7FeDkO2oy95NIHEJr-K.

essential hygiene products from unfair sales taxes: Utah, Ohio, California, Connecticut, Florida, Illinois, Maryland, Massachusetts, Minnesota, New Jersey, New York, Nevada, Pennsylvania, and Rhode Island.¹⁴ These changes in tax law validate that menstrual products are not a luxury item, are a necessity, and keep menstruating people in school and in the workplace.

Menstruation affects half of the population for a large part of their lives. The inability to afford menstrual products inhibits the advancement of gender minorities, both educationally and professionally. The sales tax on necessary hygiene products exacerbates inequity between men and women, particularly for those women of lower socioeconomic status. The tax exacerbates period poverty.

AMWA advocates for the removal of sales tax on menstrual products because the tax is discriminatory and adversely affects the health of gender minorities. AMWA advocates for period equity, and the removal of the tax on menstrual products accelerates overcoming the stigma surrounding menstruation. Menstrual hygiene products are necessities—not luxury, taxable items.

¹⁴ FSA Learning Center (n.d.). The tax breakdown on feminine hygiene products. FSA Store. Retrieved January 31, 2022, from <https://fsastore.com/learn-feminine-care-fsa.html>. Parietti, M. (2021, February 23). *States without sales tax*. Investopedia. Retrieved January 31, 2022, from <https://www.investopedia.com/articles/personal-finance/112415/5-states-without-sales-tax.asp#:~:text=Most%20states%20have%20sales%20tax,%2C%20New%20Hampshire%2C%20and%20Oregon>.