

# Repeal the “Tampon Tax” Fact Sheet

## The Problem

Most states in the US, including Rhode Island, tax “tangible personal property” but make exemptions for select “necessities.” These necessities include groceries, food stamp purchases, medical purchases (prescriptions, prosthetics, some over-the-counter drugs), clothing, and agriculture supplies<sup>1</sup>.

In Rhode Island, as elsewhere, menstrual products (including tampons, sanitary pads, menstrual cups, and panty liners) fall under the category of “hygiene products,” and are considered “luxury items.” They are therefore taxable.

As almost any woman could tell you, periods are not luxurious. Menstrual products are a basic necessity for reproductive-aged women; the tax is particularly unjust since it targets people already at the wrong end of the wage gap. On average, a woman will, in her lifetime, use more than 11,000 tampons or pads<sup>2</sup>, and is expected to spend between \$5,600 on these items<sup>3</sup>. Of that, nearly \$500 is sales tax.

We support a bill in Rhode Island that would re-classify menstrual products (including tampons, sanitary pads, menstrual cups, and panty liners) as “necessities,” thus eliminating the sales tax on such items.

## The “Tampon Tax” in the US

Of the fifty US states, forty currently tax menstrual products. In the past several years, five states (Maryland, Massachusetts, New Jersey, Minnesota, and Pennsylvania) have repealed the “tampon tax”. In Delaware, Alaska, Montana, Oregon, and New Hampshire there is no sales tax at all.

Other states have been engaging this question, and there is movement across the country to reconsider, reshape, and/or repeal the tax on sanitary products. Five states (California, Utah, Virginia, Ohio<sup>4</sup>, and New York) either have active coalitions working on this issue, or have introduced bills. Some sample language is below:

During the 2015-2016 session, Ohio introduced HB No. 272<sup>5</sup>, which would exempt from tax “(54) Sales of tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property the principal purpose of which is feminine hygiene in connection with the menstrual cycle.”

In California, AB 1561<sup>6</sup> was introduced in January 2016. This bill would include only sanitary napkins and tampons, which are: “6363.10. ...exempted from the taxes imposed by this part the gross receipts from the sale in this state of, and the storage, use, or other consumption in this state of, sanitary napkins and tampons.”

Canada eliminated the tax on menstrual products in July 2015<sup>7</sup>, and France reduced it dramatically<sup>8</sup> in December 2015.

On January 15, 2016, President Obama said in a YouTube interview: “I have to tell you, I have no idea why states would tax these as luxury items. I suspect it’s because men were making the laws when those taxes were passed. I think it’s pretty sensible for women in those states that you just mentioned to work together to get those taxes removed.”<sup>9</sup>

## (Not So Fun) Facts

Here are some places in the tax code that bring this issue into relief:

1. A prescription of Viagra® is not taxed in Rhode Island, but tampons are<sup>10</sup>.
2. Fifteen states that do tax tampons do not tax candy<sup>11</sup>.
3. In New York, admission to live circus performances is not taxed, and nor is “wine furnished at a wine tasting”, but feminine hygiene products are<sup>12</sup>.
4. On average, a woman has her period from three to seven days<sup>13</sup> and the average woman menstruates from age 13 until age 51<sup>14</sup>. That means the average woman endures some 456 total periods over 38 years, or roughly 2,280 days with her period – that’s 6.25 years of her life.

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<sup>1</sup> <http://www.tax.ri.gov/regulations/salestax/11-60.pdf>

<sup>2</sup> <http://askville.amazon.com/AMERICAN-WOMEN-TAMPONS-PADS-PERIOD/AnswerViewer.do?requestId=15177503&tag=jezebelamzn-20&ascsubtag=45f9068bd50a4493309ecfa11ac04570e1041d4b&rawdata=%5Br%7Chttp%3A%2F%2Fgroundswell.org%2Fwomen-spend-hundreds-of-extra-dollars-per-year-heres-one-easy-out%2F%5Bt%7Clink%5Bp%7C5890058%5Bau%7C5719462954283176311>

<sup>3</sup> <http://groundswell.org/women-spend-hundreds-of-extra-dollars-per-year-heres-one-easy-out/>

<sup>4</sup> <http://www.ibtimes.com/tampon-tax-2015-ohio-lawmakers-introduce-bill-eliminate-pink-tax-feminine-care-1979277>

<sup>5</sup> <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA131-HB-272>

<sup>6</sup> <http://www.scribd.com/doc/294761846/ab-1561-bill-20160104-introduced>

<sup>7</sup> <http://thinkprogress.org/health/2015/05/29/3664080/canada-tampon-tax/>

<sup>8</sup> <http://www.independent.co.uk/news/uk/politics/french-parliament-votes-to-cut-tampon-tax-vat-on-womens-sanitary-products-a6773676.html>

<sup>9</sup> [http://www.huffingtonpost.com/entry/obama-tampon-tax\\_us\\_569950f0e4b0778f46f94d97](http://www.huffingtonpost.com/entry/obama-tampon-tax_us_569950f0e4b0778f46f94d97)

<sup>10</sup> <http://www.tax.ri.gov/regulations/salestax/11-60.pdf>

<sup>11</sup> <http://time.com/money/3907775/states-tax-tampons-candy-america/>

<sup>12</sup> [https://www.tax.ny.gov/pubs\\_and\\_bulls/tg\\_bulletins/st/quick\\_reference\\_guide\\_for\\_taxable\\_and\\_exempt\\_property\\_and\\_services.htm](https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/quick_reference_guide_for_taxable_and_exempt_property_and_services.htm)

<sup>13</sup> <http://americanpregnancy.org/womens-health/menstruation/>

<sup>14</sup> <http://womenshealth.gov/publications/our-publications/fact-sheet/menstruation.html#g>