



National Federation of Democratic Women
Resolution to Support to Support Legislation
Removing Taxation on Personal Hygiene Products

WHEREAS, forty (40) states tax tampons--either through a regular sales or gross receipts tax or luxury tax on tampons and other menstrual products--with the average statewide sales tax ranges from 2.9 to 7.5 percent. With local governments adding their own taxes, the tax can run as high as 10.25% in city and county surcharges; and

WHEREAS, products such as condoms and Viagra, lip balm, and dandruff shampoo typically fall under medical product tax-exemptions in most states while feminine products do not, although tampons and personal hygiene products are medically necessary; and

WHEREAS, on average, according to a California legislator, women pay about \$7 per month for forty years of tampons and sanitary napkins, statewide, adding up to "over \$20 million annually in taxes." In New York, the state estimates that eliminating the tax would save consumers about \$10 million a year; and

WHEREAS, legislators in Ohio were the first to introduce a tampon tax-exemption bill, which could become a model for a wave of state-level proposals to end taxes on menstrual supplies; and

WHEREAS, while this legislative effort is not new, bills to remove the tampon tax are trending. Between 1975 and 2005, only five states (Maryland, Minnesota, Pennsylvania, New Jersey, and Massachusetts) dropped the tampon tax; and

WHEREAS, since the middle of 2015, legislators in New York State joined eleven other states to remove its tax on feminine hygiene products, including tampons and pads; and

WHEREAS, lawsuits have been filed in New York to block imposition of tampon taxes; and lawsuits filed in Ohio and Florida seek refunds of sales taxes on tampons; and

WHEREAS, in 2015 both Australia and Canada were debating whether to end the tax, and activists in the United Kingdom were pushing for the same thing; and

WHEREAS, four D.C. lawmakers introduced a bill to exempt feminine hygiene products and diapers from the District's sales tax, joining activists in liberal states from New York to California in pushing for a remedy to what they see as an unfair tax on women; and

WHEREAS, Council member Anita Bonds, the head of the D.C. State Democratic Party and a longstanding member of the Metropolitan Women's Democratic Club, was the primary drafter and advocate for this legislation which addresses the economic inequity women encounter with the purchase of personal hygiene products; and

WHEREAS, the Menstrual Products Tax Credit Act of 2016 has been introduced in the U.S. House of Representatives to amend the Internal Revenue Code to provide taxpayers with a refundable tax credit of \$120 for every taxpayer allowed a deduction for a personal exemption and who uses menstrual products. The credit must be adjusted for inflation after 2017 and is limited to taxpayers with modified adjusted gross incomes below specified amounts.

THEREFORE, BE IT RESOLVED that the National Federation of Democratic Women will

- Support all legislative efforts to repeal taxes on feminine hygiene, tampon and incontinence products
- Support granting a medical product tax exemption for feminine hygiene, tampon and incontinence products;

- Support all legal efforts filed to block imposition of tampon taxes or seek refund of taxes imposed on feminine hygiene, tampon and incontinence products;
- Join forces with other women’s organizations and advocacy groups supporting the repeal of taxes or institution of medical tax exemption of feminine hygiene, tampon and incontinence products;
- Support all online and social media campaigns advocating the repeal of taxes or the medical tax exemption of feminine hygiene, tampon and incontinence products;
- Work with state legislatures to fund the repeal of this tax or the creation of a medical exemption thereof; and
- Make this legislative effort part of each of our state chapter Women in Blue Advocacy efforts.

BE IT FURTHER RESOLVED that each state chapter of The National Federation of Democratic Women shall transmit a copy of this resolution to the President of the State Senate and the Speaker of the House of Representatives.

Submitted by the District of Columbia State Federation May 1, 2017

Adopted by NFDW Members at Convention June 10, 2017