

# Assembly Bill 31

## No Tax on Tampons

Assemblymember Cristina Garcia (D – 58)

### CURRENT LAW

Buying feminine hygiene products is not a choice for women. In spite of this, California taxes tampons and sanitary napkins. While these necessary health products should be free, eliminating the tax on tampons and sanitary napkins is an important first step in making them more affordable.

In 2016 New York, Connecticut and Illinois ended this unfair practice of gender discrimination by joining five other states to eliminate the tax on menstrual products. Most recently, the State of Nevada repealed the tax. While California initially led the way, a similar bill was vetoed in our state. Lawsuits were filed last year in California, Ohio, New York and Florida against the respective departments of each state overseeing taxation, reasoning that taxing feminine hygiene products violates federal and state Equal Protection clauses. The complaints state that there are no equivalent health products used by men that are taxed. The suit in California notes that prisons and jails provide the female inmates with sanitary items in recognition that they are a necessity. The suit further cites a 1989 Illinois Supreme Court ruling that defined menstrual products as a clinical need. A number of the lawsuits seek damages or state reimbursements.

The average woman has 456 periods over her lifetime and a single box of tampons costs \$7 at common retailers. This is not insignificant to women, especially poor women on a tight budget who struggle to pay for basic necessities like a box of tampons or pads every month for their adult life. Having your period when you're poor or homeless means that once a month you have the added stress of finding a way to pay for these essentials.

The sales and use tax exempts items that are deemed the "necessities of life" such as food or medicine. In other words any item not on this list is deemed unnecessary or even a luxury for consumers. California's tax code exempts health items like walkers, medical identification tags, and prescription medication, including Viagra®. Tampons and sanitary napkins are not exempt even though women do not have the choice to ignore their periods and are far from being luxuries.

The FDA regulates both products as medical devices. The pay gap and gender pricing make the fact that California's tax law unfairly targets women that much more unjust.

### THIS BILL

AB 31 continues the movement to make feminine hygiene products exempt from the sales and use tax at both the state and local level. The women of California still pay over 20 million dollars annually for taxes on tampons and sanitary napkins. This bill will end a longstanding tax on women in California. While California fell behind other states on an issue that is important to all women, we have an important opportunity to resolve this issue this year, whether it's in the budget or through legislation.

### STATUS

Assembly Revenue & Taxation Committee – set for hearing: March 18, 2019

### CONTACT

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### SUPPORT

American Academy of Pediatrics, California

American College of Obstetricians and Gynecologists, District IX

Anti-Defamation League

California Grocers Association

CaliforniaHealth+ Advocates

Courage Campaign

City of El Monte

City of Stockton Mayor Michael Tubbs

City of West Hollywood

End the Tampon Tax in California Grassroots Coalition

Equal Rights Advocates

IGNITE

The Indie-Activists

## **SUPPORT** (cont)

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American Academy of Pediatrics, California  
National Association of Social Workers, California  
Chapter  
National Women's Political Caucus of California  
Pad Project  
Sacramento Homeless Period Project  
Western Center on Law and Poverty  
Women's Empowerment

## **OPPOSITION**

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California State Association of Counties (unless  
amended)  
California Tax Reform Association (unless amended)