

PERIOD.

January 30, 2024

Kansas Senate Committee on Assessment and Taxation

RE: Support for SB 377 – As it Relates to the Exemption on the Sale of Feminine Hygiene Products from the State Sales Tax

Dear Chair Tyson, Vice Chair Peck, and members of the Committee,

PERIOD. is pleased to support Kansas Senate Bill 377, which would exempt the sale of feminine hygiene products from the state sales tax. PERIOD. is a global youth-fueled nonprofit with a strong network of youth activists working to eradicate period poverty and stigma through service, education, and advocacy.

Feminine Hygiene Products, also known as Menstrual discharge collection devices, are medical devices, yet are still taxed in the state of Kansas. Given <u>over 2 in 5 people</u> who menstruate in the United States have struggled to purchase period products due to a lack of income, passing SB 377 would help increase access to menstrual products to over half of Kansas' population, and this bipartisan plan would cut taxes for every Kansan while maintaining the state's strong fiscal standing.

By eliminating the sales tax on menstrual products, Kansas would repair the tax code to be uniformed and fair, and would also have real monetary impact for millions of Kansas residents, particularly for low-income households:

- When barriers like the tax on menstrual products exist, <u>low-income citizens</u> are often forced to choose between purchasing menstrual products and other basic necessities.
- A sales tax on menstrual products unfairly burdens the state's lowest income group, women and children, considering <u>over 12% of women in Kentucky</u> live in poverty, which is above the national average.

In 2022, Governor Greg Abbott called for a Tampon Tax exemption in Texas, recognizing that "[t]hese are essential products for women's health and quality of life," (<u>Texas Tribune</u>, 2022); and in 2023, the Texas legislature <u>eliminated the tax on menstrual products</u>. It's time for Kansas to do the same.

For all of these reasons and more, PERIOD. is pleased to support SB 377.

Sincerely,

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Michela Bedard Executive Director PERIOD.

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