

## Taxation of Feminine Hygiene Products in VT

In the U.S., 47 states have a sales tax, and most of those apply the tax to the sale of feminine hygiene products. Some states apply a luxury tax to these products. Taxation of feminine hygiene products has garnered international attention in recent years, and Connecticut, New York, Illinois, and Canada passed legislation to exclude feminine hygiene products from tax in 2016. In 2017, a number of states are considering bills that would do the same. In Vermont, a bill (H.43) has been introduced that would add feminine hygiene products to the list of items excluded from sales tax.

### CURRENT STATUS

Presently, feminine hygiene products are subject to state sales tax at the rate of 6%, and to the local option tax of 1%.



### COMPARABLE

#### EXEMPT PRODUCTS

Many necessities are exempt under VT's tax code, including groceries, most clothing including diapers, and agricultural supplies.

Additionally, many medical products are exempt from sales tax, including;

- supplies such as bandages, surgical dressings, disposable heating pads, syringes and needles, and colostomy devices;
- prescription drugs and over the counter drugs (such as aspirin, ibuprofen and similar pain-relief medications; antacids; acne medications; antiseptics; cough and cold medications such as throat lozenges, cough drops and syrups, decongestants, and antihistamines; contact lens solutions; eye drops; laxatives; cathartics, and suppositories).
- durable medical equipment, mobility enhancing equipment, and prosthetic devices are also exempt from sales tax.

Personal hygiene products like soap, shampoo, toothpaste, razors, and antiperspirants are not exempt from sales tax.

### RATIONALE

Proponents of eliminating the sales tax on feminine hygiene products argue that the tax contributes to economic inequity because most users and purchasers of feminine hygiene products are women, and women have no choice but to use these products; these products are necessities and should be treated the same as other necessities under the tax code, and that currently, menstruating individuals are being taxed just for being women. Proponents argue that this taxation further perpetuates the inequity already experienced by women as a result of the gender wage gap.

### SAVINGS

The average woman will spend \$1,773.33 on tampons in her lifetime, if she also uses panty liners for backup, that adds another \$443.33 to her lifetime cost. The VT sales and local option tax amount to \$124.13 on tampons, and another \$31.03 in tax on panty liners per lifetime. Some women with heavier flows or longer periods will pay significantly more.



[The average woman menstruates from age 12-50, or about 40 years in her lifetime, and an average of 5 days per month. Tampons should be changed every 4-8 hours, for an average need of 20 tampons per cycle. A box of 36 tampons costs an average of \$7 at Walgreens.]