



PROPONENT TESTIMONY OF:

Erin Ryan
Managing Director
The Ohio Women's Public Policy Network

IN SUPPORT OF:

HB 19 – Sales Tax
Exempt feminine hygiene products from sales tax
House Ways and Means Committee

Chairman Schaffer, Vice Chair Lipps, Ranking Member Rogers, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to testify today in support of Ohio House Bill 19 – to exempt feminine hygiene products from sales tax.

My name is Erin Ryan and I serve as the Managing Director of the Ohio Women's Public Policy Network (WPPN), a coalition of more than 30 organizations working collaboratively to promote policies that create economic security for women and strengthen families. In order to make a meaningful impact, we believe that lawmakers must advance public policies centered in equity, fairness, and justice that addresses the following issue areas:

1. Promoting an economic security agenda for women and their families;
2. Ensuring fairness and opportunity in the workplace; and
3. Improving women's health and well-being

These shared goals guide our work as a coalition and have shaped our interest in testifying today in support of House Bill 19. The passage of this legislation directly aligns with our mission of providing women with the opportunity to lead economically secure, safe, and healthy lives, and we strongly urge the committee to support HB 19.

Ohio, like many other states, exempts certain things like food, rent, and medicine from the sales tax because we identify that these represent basic necessities of everyday life. For women and girls, menstrual supplies are a basic necessity. In fact, the Food and Drug Administration categorizes tampons and pads as “medical supplies” and regulates their sale accordingly. Imposing a tax on essential medical supplies that are exclusively used by women is, in effect, taxing us for *being* women.

The average woman experiences 456 menstrual periods over 38 years of her childbearing life, using nearly 17,000 tampons and pads during that time. These products represent an additional living expense that place the burden on women and their families. American women will spend

in excess of \$2 billion this year on menstrual supplies, and states will generate over \$120 million in annual sales taxes on these purchases.

As you know, sales taxes impose the greatest burden on people who earn the least. Because of that, the tax on menstrual hygiene products has a disproportionate impact on low-income women and their families. Some of the poorest households in our state depend on a female earner. In 2015, women were the sole provider in 1 out of every 3 Ohio households living at or below the poverty level. And women already experience additional barriers to reaching their full economic potential, such as the gender and racial wage gaps and lack of paid family leave.

While the added sales tax may not seem substantial from an initial glance, it amounts to a considerable amount over a woman's lifetime, particularly for women living in poverty. For many women, it is just one more financial burden in a long list of basic essential items like food, housing, or health care for themselves and their family.

In the past, when our tax laws were written by mostly, if not exclusively male legislators, menstrual supplies were treated as a hygiene or luxury item, or not considered at all when contemplating essential basic needs. However, as more policymakers recognize that menstrual supplies are, in fact, a basic necessity, that is starting to change.

Within the last few years, there has been a growing list of states that have reconsidered the tax on menstrual hygiene products with lawmakers in two dozen states introducing bills to remove the tax. New York, Illinois, Florida, and Connecticut recently joined the list of states to exempt tampons and other menstrual hygiene products from their state sales tax.

Tampons and other menstrual hygiene products are not luxury items; and they shouldn't be treated and taxed that way. Ideally, women wouldn't have to pay to purchase menstrual supplies at all, at least in places of public accommodation. They should be provided in every public restroom alongside toilet paper and soap. But the legislation before you today is an important first step towards removing a needless financial burden from the shoulders of Ohio women and their families.

Once again, Chairman Schaffer Vice Chair Lipps, Ranking Member Rogers, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to testify. I would be happy to answer any questions.

Erin Ryan
Managing Director
The Ohio Women's Public Policy Network