



**ORAL TESTIMONY OF BRAWS: BRINGING RESOURCES TO AID WOMEN'S SHELTERS  
IN SUPPORT OF D.C. B21-0696  
THE FEMININE HYGIENE AND DIAPERS SALES TAX EXEMPTION AMENDMENT ACT OF 2016**

The Committee on Finance and Revenue  
D.C. Council  
September 28, 2016

**Aysha Iqbal (Student Attorney, UDC Legislation Clinic, on behalf of BRAWS):**

Good Morning, My name is Aysha Iqbal, and this is Shannon Cooper. We are student attorneys from the University of the District of Columbia David A. Clarke School of Law's Legislation Clinic. The UDC Leg Clinic trains law students by providing quality representation to local nonprofit organizations in need of legislative lawyering services. We are speaking on behalf of, and alongside one of our clients, Holly Seibold of Bringing Resources to Aid Women's Shelters, also known as BRAWS. This local nonprofit serves women and girls in shelters in the DC, Maryland, and Virginia area by providing new bras with tags on them, and feminine hygiene products, such as pads and tampons. On behalf of BRAWS, thank you for holding this hearing and allowing us to testify. Given BRAWS' experience working with women and girls in the district to obtain affordable or free pads and tampons, this is an issue about which our client is incredibly passionate, as you will see when Ms. Seibold speaks. BRAWS fully supports D.C. Bill 21-0696 as a critical first step towards equal access to feminine hygiene products and gender equity in law.

Currently, feminine hygiene products are taxed at 5.75%, which treats them as a luxury, even though these products are anything but one. A woman usually experiences her menstrual cycle once a month, twelve times a year, sometimes more, and on average, 450 times in her lifetime. She has little to no control over the timing of her cycle, or the flow of her cycle. In an attempt to control the most notable symptom of her cycle—constant bleeding—a woman must invest in feminine hygiene products on a regular basis or face potentially harmful, embarrassing, unsanitary, or unconscionable alternatives. A woman can alleviate symptoms of her period through the support of feminine hygiene products; this is what makes them essential. However, these products come at a considerable price that is exacerbated by the addition of sales tax.

This necessity is why some other jurisdictions recognize that feminine hygiene products are analogous to medical products and should therefore be exempt from sales tax. Under D.C. Code, some items that are currently exempt from sales tax because of a medical function are incontinence pads, which serve a similar function to feminine pads, over the counter medication, and other drugs like Viagra. By contrast, the Federal Food and Drug Administration, in addition to 13 states and 2 cities, has

recognized that this classification follows common sense, as feminine hygiene products are simply necessary for women to address a regular biological function. Unfortunately, unlike other necessary items, such as food items from the grocery store, feminine hygiene products are subject to a tax in DC, restricting access for many women. Removing the tax is a first step in making these products fully available to women in all financial situations, particularly those who are trying to regain economic stability and support themselves and their families.

For these and other reasons included in our written testimony, we thank you again for holding this hearing and allowing BRAWS to testify in support of repealing the tax on feminine hygiene products and diapers. We will now hear from BRAWS Founder, Holly Seibold.

**Holly Seibold (Founder, Executive Director, BRAWS):**

Good Morning. As Ms. Iqbal mentioned, I am the founder and Executive Director of BRAWS: Bringing Resources to Aid Women's Shelters. I am grateful for the opportunity to speak here today -- in favor of council bill 21-069. It was important for me to talk to you day -- to be the voice of the hundreds of low-income women, teenagers and preteen girls -- all who I have met since launching this organization two years ago.

Unfortunately, there is a stigma around the world in regards to women's periods. This is something I have always aware of -- even before launching BRAWS. For years I have read about:

- Girls in Pakistan who are not allowed to attend school during the week that they are menstruating.
- Women in Nepal who are banished to cattle sheds until their periods are complete each month.
- Teenagers in Nigeria who secretly wash the blood off of rags, careful not to be seen by neighboring boys.

As much as I always was aware of this existing global problem, it never occurred to me that this was also a national issue -- one that affects me and my community personally. You see here in America we are also imposing this same stigma on women in our country; however, we do it in a much quieter manner. Women have been overcharged and over taxed for products related to menstruation for so many years, that even the poorest woman does not even realize the extra burden corporations and the government places on her, just because she is a woman.

You see, women have purchased these items their entire life -- never thinking twice about the cost or the tax. It is a basic need - an essential item -- no different than food and water. They purchase these items -- blindly -- because they need these supplies to:

- -Work, so they can pay the bills and support their children
- -To go to school, so that they have every opportunity for a successful future

- -To socialize with friends and family
- -And most of all to be healthy, strong, dignified and independent women and girls

I launched BRAWS two years ago out of this necessity. What was once just an initial donation to a shelter, led to multiple deliveries -- as these items were constantly requested. However, I want to be clear -- small non-profits, like myself, that support women's basic needs are just band-aids to a much larger problem that still needs to be addressed. If these items are so essential, why do they still remain a taboo subject that is taxed unfairly?

Over the last two years, I have met women who:

- Are homeless and use paper towels, toilet paper, and portioned diapers from their babies (which, by the way, are also taxed) to survive.
- Live in poverty but still scrape up enough money to purchase tampons and pads, even if it means sacrificing food that day.
- Single, working mothers (who already are subject to lower wages and less opportunity for promotion because of inequality in the workforce.) who make just a bit too much money to qualify for shelter services, but not enough to be able to afford these items on a monthly basis.
- Domestic violence victims, who literally leave their homes in the middle of the night, to find safe shelter for themselves and their children. These women needs these products to restart their lives - to find a job, new home, and provide the basic needs for their children.

This tax is unfair on women – especially homeless and low income. It needs to be removed. You can do that today by passing this bill. Thank you.

**Shannon Cooper (Student Attorney, UDC Legislation Clinic, on behalf of BRAWS):**

As you just heard from Mrs. Seibold, DC's tampon tax has a real life effect on the women who need to make these purchases, especially women and girls experiencing homelessness. Tampons are among the most requested and popular items at local shelters in part because they are not covered by food stamps or other government assistance programs and often ignored by donors in large part because periods and menstruation remain taboo subjects.

Just under 20% of people in DC living 50% below the federal poverty line are in female-lead households. This tax is devastating for this group of women and their families in particular. But it is also impacts working class mothers, especially single mothers, all of whom are taxed because they are women.

So just how much are women spending in tampons taxes? Our math is in the written testimony, but the average woman will pay \$118 in taxes on tampons alone in

her lifetime in DC. This figure does not include other costs and taxes women pay in association with their cycles like sanitary pads, symptom medicine such as midol, or replacing ruined clothes and underwear. It also does take into account that every woman's biological need is different and some women need to purchase more than the average projection. Nor does it take into account that many families are responsible for providing these items to more than one woman. Like a mother and her children or other family members.

The average figure of \$118 is money that, if given back to the women who pay this tax, would spend in the community. This is turn would generate tax revenue in other areas. This is \$118 that families could have spent on groceries, clothing for children, and gas for their cars.

In addition to women and their families, non- profits like BRAWS suffer from the tampon tax as well. As you heard from Mrs. Seibold, BRAWS has serviced thousands of women in need, a service largely depends on donations that are being taxed.

This tax hurts BRAWS ability to serve its function by limiting the amount of donations it receives and the number of women and girls we can help. For example, if someone donates \$100 worth of feminine hygiene products to BRAWS, they also pay \$5.75 in taxes, which is the equivalent of another box of tampons that could have been donated to help women in need at shelters.

Further, the tampon tax sends a message to our community about gender equality. The tax on tampons may not intentionally discriminate against women, but the reality is that only women experience menstruation and these products are sold specifically for women's use. This results in a disparate impact on women, many of whom bear the financial burden of this tax alone.

Removing the tax would make these products more affordable for young girls and women, which in turn would help address the larger education and wage gap among genders. It is not uncommon for a woman or girl who does not have access to feminine hygiene products to skip class or work while she is menstruating. This problem is made worse by the wage gap. In Washington, D.C, women make 86 cents to the dollar of men. To tax a population that is already making less on a product that is necessary to address a natural and biological process that occurs without their control is wrong.

On behalf of BRAWS, we urge you to remove this inequality in our tax law and look forward to DC's leadership on this issue. Thank you again for allowing us to testify.