

**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



Dear Members of the D.C. Council:

Thank you for inviting the public to testify and submit comments for the record on D.C. B21-0696, the Feminine Hygiene and Diapers Sales Tax Exemption Amendment Act of 2016. BRAWS: Bringing Resources to Aid Women in Shelters (BRAWS) appreciates the opportunity to submit this testimony in support of removing the tax on feminine hygiene products and diapers in D.C., as well as to offer our comments during the hearing on September 28, 2016.

As you know, D.C. currently taxes feminine hygiene products at 5.75 percent.<sup>1</sup> Removing this tax would alleviate a heavy tax burden that solely affects women. This additional economic burden particularly impacts the women BRAWS seeks to support. BRAWS is a local non-profit organization that collects bras and feminine hygiene products to distribute to women and girls experiencing homelessness or otherwise temporarily living in local shelters. Since January 2015, BRAWS has served 24 shelters (including four in D.C.) and provided approximately 2,000 women in the area with sanitary pads and tampons.<sup>2</sup> In addition to helping this community of women directly,

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<sup>1</sup> D.C. Code § 47-2002.

<sup>2</sup> BRAWS also distributes new bras in these shelters, some guests of which have not owned one in years.

removing this tax would allow BRAWS and other non-profit organizations to conserve their resources and offer even greater support to low-income women.

Part I of this testimony offers a commonsense argument against taxing women because they are subject to a natural, biological process. Feminine hygiene products are used to deal with a medical reality, and therefore should not be treated as a product that people simply choose to use. Part II of this testimony explains how a tax on feminine hygiene products has a disparate impact on women, and low- and no-income women (and their families) in particular. It also outlines how the tax has the unintentional effect of limiting the number of feminine hygiene products donated to BRAWS, and thereby limiting the output of services provided to local women.

For these reasons, removing the so-called “tampon tax” would alleviate some of the burden on D.C. residents, while allowing organizations like BRAWS to collect more donations and extend their support. Feminine hygiene products are a necessity and should be accessible to all women, regardless of their financial position.

**I. Feminine Hygiene Products are Essential to Women’s Lives, Not Mere Luxuries, and Should Be Exempt from Taxes.**

Menstruating women have little choice but to purchase feminine hygiene products (primarily tampons and pads) or find an alternative.<sup>3</sup> If a woman does not have access to feminine hygiene products, she cannot go about her daily activities, including school or work. Despite this universal need, however, many women lack the financial resources to afford feminine hygiene products. Even shelters that serve low-income and underhoused women may be constrained in their ability to help.<sup>4</sup> In BRAWS’ experience, shelters are sometimes overflowing with cans of soup and used clothes, but people are less likely to donate some of the other basic necessities that women need to survive on a day-to-day basis—including bras, tampons, pads, and other feminine hygiene products.<sup>5</sup> In an effort to support shelters and our local communities, organizations sometimes collect resources to provide for women who cannot provide for themselves. BRAWS was founded with that very purpose and aims to support our local community through the supply of donations of new bras (with tags on only),<sup>6</sup> sanitary pads, and tampons that are not commonly donated to shelters, in part because of a taboo of talking about periods and menstruation. Unfortunately, BRAWS receives little

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<sup>3</sup> WebMD, *All About Menstruation*, <http://teens.webmd.com/girls/all-about-menstruation>; Erin Gloria Ryan, *Making Yourself an Emergency Pad*, *Jezebel* (June 20, 2011), <http://jezebel.com/5812246/diy-pad-crisis> (describing how to create an alternative if someone cannot access a pad or tampon).

<sup>4</sup> Darey Zalewski, *10 Donation Items Women’s Shelters Really Need*, *Mom.me* (Nov. 20, 2015), <https://mom.me/lifestyle/25216-10-donation-items-womens-shelters-need/>.

<sup>5</sup> Caitlin Yoshiko Kandill, *Poor Women in Dire Need of Feminine Hygiene Products*, *L.A. TIMES* (Jan. 28, 2016), <http://www.latimes.com/socal/weekend/news/tn-wknd-et-0228-feminine-products-20160221-story.html>.

<sup>6</sup> BRAWS only accepts donations of new bras (with tags only). This is critically important to the organization, which desires to provide only functional products to the women it serves. Used bras simply are not able to serve the same functionality.

support from corporations, some community-oriented service organizations, and faith-based institutions due to the stigma surrounding the female bodily process. Consequently, individual women and women-owned businesses are providing the majority of donations to BRAWS, and these very women are being taxed for their own feminine hygiene product needs as well as the needs they are attempting to cover through donations. Taxing this necessity, which is so often overlooked in terms of donations, is problematic. Accordingly, BRAWS urges the Council to eliminate this tax.

**A. Feminine Hygiene Products are Necessary to Address Women's Basic Biology.**

Feminine hygiene products like sanitary pads and tampons are essential to the female population and help to alleviate a burden that women shoulder just for being born women. The reasoning for removing this tax is simple. A woman's menstrual cycle is a biological process that she has little to no control over. Although a woman can sometimes predict when her cycle will begin, or how heavy or light her cycle will be, she can do very little to stop the process, in a natural way. Furthermore, every woman's body is different, and every woman's cycle is different. Although each woman bleeds vaginally for the duration of their menstrual cycle, each cycle differs in length and amount of blood produced. In order to alleviate the most notable symptom of the cycle—constant vaginal bleeding and excretion of other bodily fluids—a woman has no choice but to invest in feminine hygiene products on a regular basis or face potentially harmful, embarrassing, unsanitary, or unconscionable alternatives.<sup>7</sup>

For instance, during a recent donation trip to a local shelter, BRAWS founder Holly Seibold asked some of the women about their experiences with the tampon tax. Women shared stories of resorting to using toilet paper, paper towels, or diapers in lieu of sanitary pads or tampons as they are either cheaper or available for free. In addition to being unsanitary, these alternatives may be harmful and result in medical consequences for women who use makeshift feminine hygiene products.<sup>8</sup> In addition, one woman—a 22-year-old mother of two young children—shared that she has difficult periods and often menstruates two to three times per month. When she was finally able to see a physician about her condition, she was informed that if she wanted to address this heavy flow she could undergo a hysterectomy. Rather than diagnosing her irregular and heavy flow, the physician suggested a completely unrealistic alternative. No woman should be told to have surgery to stop a flow for financial (as opposed to medical) reasons. Furthermore, going without any feminine products may be deemed unsanitary, unhealthy, embarrassing, and unacceptable by society, especially in professional environments.

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<sup>7</sup> Lawrence M. Nelson, *Menstruation and the Menstrual Cycle*, WomensHealth.gov, <http://www.womenshealth.gov/publications/our-publications/fact-sheet/menstruation.html> (updated October 21, 2009).

<sup>8</sup> *Sexual Health: Can I Use Toilet Paper Down There if My Period Starts Unexpectedly?*, COSMOPOLITAN (June 11, 2007), <http://www.cosmopolitan.com/sex-love/a530/tp-down-there/>.

These stories and many others like them justify recognizing sanitary pads and tampons as necessary or essential products. They are vital to the health and wellness of women, and are even classified as medical devices by the Food and Drug Administration.<sup>9</sup> Taxing feminine hygiene products creates a burden upon women to control a natural cycle, which is already a burden in and of itself.

#### **B. Pads and Tampons are Essential to Women, and are Not Luxuries.**

The current tax ignores the function of these products as a necessity and treats them as a luxury. They are, however, necessary to enable women to participate fully in their lives while menstruating, a fact that is reinforced by their ubiquity in public spaces. In most public restrooms, for example, tampons are sold in vending machines of sorts. If a woman is watching a two-hour movie in a movie theatre, for instance, and is in need of a feminine hygiene product, she usually cannot wait until she leaves the theatre to purchase the item. Similarly, a young woman in high school must go to her nurse's office immediately if she is in need of a tampon or pad. At the grocery store, tampons are found in baskets as a commonplace item, alongside fruit, eggs, and milk, which are not taxed. In any given medicine cabinet, tampons and pads are stocked well in advance. The reason for the pervasiveness of this product is that it is necessary. Unlike some accessories that a woman may choose to carry out of a sense of personal desire or choice—like a scarf, for example—tampons and pads are items that a woman must carry when she goes into work. If, on the first day of her cycle, a woman for some reason did not have access to this product, she may very well not be able to enter her workplace for fear of embarrassment or ruining her clothes. Her cycle alone, however, would almost certainly not qualify her for sick leave, if such leave was even available to her.<sup>10</sup> Furthermore, it is especially important for victims of domestic violence to maintain their dignity given the circumstances under which they must persevere to provide for themselves and often their children as well. These women do not always qualify for financial support and aid, but also do not always make enough to fully support themselves such that purchasing feminine hygiene products and paying the tax on these products adds to the burden. A lack of access to feminine hygiene products, or alternatives, can leave a woman in such a position feeling even more helpless.

Even where feminine hygiene products might be available, they may be unusable for the women who need it most. The medical reality of women's bodies dictates that there is no one-size-fits-all product that can be used; these products come in direct contact with women's bodies for extended periods of time, and women accordingly have preferences for brands and types due to restraints such as allergies, size, and other constraints. BRAWS spoke with a young mother of three small children—all of whom are still in diapers—who is currently staying in a shelter that offers free tampons, but due to

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<sup>9</sup> 21 C.F.R. §§ 884.5400-5470 (2016).

<sup>10</sup> See U.S. Bureau of Labor Statistics, *National Compensation Survey, Employee Benefits Survey. Leave benefits: Access, private industry workers, March 2016* (Table 32) <http://www.bls.gov/ncs/ebs/benefits/2016/ownership/private/table32a.htm>.

her severe allergies, she is unable to use the ones provided and must pay for hypoallergenic alternatives.

Though sanitary pads and tampons alleviate symptoms of a natural biological process, they are not treated like other similarly functioning items in D.C.'s tax law. For example, D.C. Code § 47-2005 exempts incontinence products, which are analogous in their use to sanitary pads and tampons, from the sales tax.<sup>11</sup> Over-the-counter drugs are also tax-exempt, so a woman might be taxed for the purchase of tampons to accommodate her menstrual flow, but not for the pain relievers to address the accompanying discomfort.<sup>12</sup> Also, men would not be taxed for Viagra.<sup>13</sup>

Further, feminine hygiene products are not treated like non-medical essentials under D.C. tax law either. Grocery items, for example, are not subject to sales tax.<sup>14</sup> The similarities between these sorts of tax-exempt items and feminine hygiene products demonstrate why it simply makes sense to create a new sales tax exemption for products that help women respond to their body's natural reactions.

### **C. D.C. Needs to Join Other Jurisdictions That Recognize That Pads, Tampons, and Other Feminine Hygiene Products are Necessities.**

Although D.C. continues to tax sanitary pads and tampons, the Federal Government and other states and cities have recognized that these products are more analogous to medical devices and/or necessities and should not be taxed. It is time for D.C. to join the movement.

On the federal level, the Food and Drug Administration (FDA) classifies feminine hygiene products as medical devices.<sup>15</sup> For example, menstrual cups, menstrual pads, and menstrual tampons are considered "obstetrical and gynecological therapeutic devices."<sup>16</sup> As noted above, however, D.C. has failed to treat these items similarly, although they function almost entirely the same way as incontinence products which are exempt from sales tax as a medical product.<sup>17</sup> Exempting these items would signify that

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<sup>11</sup> D.C. Code § 47-2005 (15A).

<sup>12</sup> D.C. Code § 47-2005 (14).

<sup>13</sup> See *id.*

<sup>14</sup> D.C. Code §§ 47-2001-2002.

<sup>15</sup> 21 C.F.R. §§ 884.5400-5470 (2016).

<sup>16</sup> *Id.* See Guidance for Industry and FDA Staff - Menstrual Tampons and Pads: Information for Premarket Notification Submissions (510(k)s), (July 25, 2005), <http://www.fda.gov/MedicalDevices/DeviceRegulationandGuidance/GuidanceDocuments/ucm071781.htm> (explaining "the classification regulations and product codes for menstrual tampons and pads"). BRAWS has some concerns about the utility of reusable menstrual cups and similar products for low-income women, especially those in shelters, given the lack of reliable access to water, showers, and other cleaning options for such products. See Traci C. Johnson, MD, *What's a Menstrual Cup?*, WebMd, <http://www.webmd.com/women/guide/menstrual-cup#2> (updated April 29, 2015) (disposal of materials in a menstrual cup must be washed with soap and water). Of course, BRAWS respects a woman's right to choose the product that is right for her and her body.

<sup>17</sup> See D.C. Code § 47-2005 (15 A & B).

feminine hygiene products serve an analogous function to medical devices, and would be a first step to helping all women access these necessary items.

On the local level, thirteen states and two cities have already recognized the error of imposing a “tampon tax.” Five of these states (Alaska, Oregon, Montana, New Hampshire, and Delaware) do not have sales tax on any items, including feminine hygiene products.<sup>18</sup> The other states have passed legislation to remove the tampon tax over time. Maryland was the first in 1975.<sup>19</sup> Then came Minnesota (1981),<sup>20</sup> Pennsylvania (1991),<sup>21</sup> New Jersey (2005),<sup>22</sup> and Massachusetts.<sup>23</sup> Plus, there has been renewed interest in this type of legislation. 2016 has seen new laws removing the “tampon tax” in Chicago (on March 16th),<sup>24</sup> Connecticut (on June 2nd),<sup>25</sup> New York City (on June 21st),<sup>26</sup> New York (on July 21st),<sup>27</sup> and Illinois (on August 19th).<sup>28</sup>

In addition, on August 25, 2016, California’s legislature voted to eliminate the tampon tax.<sup>29</sup> The engrossed bill, however, was vetoed by Governor Brown due to a concern about lost revenue.<sup>30</sup> Despite the veto, the people of California and many of their legislators understand that taxing these products can be financially burdensome and unfair. Utah had a bill introduced in 2016 as well, but it failed in committee.<sup>31</sup>

Despite these minor setbacks, there is no question that this issue has picked up steam over the past 14 months,<sup>32</sup> especially since Canada’s legislature banned the federal tax on feminine hygiene products in July 2015.<sup>33</sup> It has trended in social media, populated traditional media stories, and even President Obama was asked about it a video that

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<sup>18</sup> Taryn Hillin, *These are the U.S. States That Tax Women for Having Periods*, Fusion (June 3, 2015), <http://fusion.net/story/142965/states-that-tax-tampons-period-tax/>.

<sup>19</sup> Md. Code Ann., Tax-Gen. § 11-211.

<sup>20</sup> Minn. Stat. Ann. § 297A.67.

<sup>21</sup> 61 P.S. § 201-9.2.

<sup>22</sup> N.J. Rev. Stat. § 54:32B-8.1.

<sup>23</sup> Mass. Ann. Laws ch. 64H, § 1.

<sup>24</sup> Chicago Res. 2016-149, <https://www.civiced.org/sites/default/files/PDF2ILGAResolution.pdf> (amends Section 200.6-4 to reclassify feminine hygiene products as “medical appliances” that are eligible for a substantially reduced sales tax).

<sup>25</sup> Conn. Pub. Act No. 16-3 (2016).

<sup>26</sup> NYC Res. No. 1012 (2016).

<sup>27</sup> N.Y. Tax Law § 1115 (3)(a).

<sup>28</sup> 122 Ill. Comp. Stat. 099-0855/5 (2016).

<sup>29</sup> AB-1561. The bill passed the Assembly on Aug. 23, 2016; passed the Senate on Aug. 18, 2016. See Cal Leg Info, [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201520160AB1561](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160AB1561).

<sup>30</sup> Gov. Edmund Brown Jr., *Veto Message* (Sept. 13, 2016), [https://www.gov.ca.gov/docs/AB\\_717\\_Veto\\_Message.pdf](https://www.gov.ca.gov/docs/AB_717_Veto_Message.pdf).

<sup>31</sup> Hygiene Tax Act, Utah HB 202; Minutes of the H. Rev. & Tax. Standing Committee (Feb. 10, 2016), <http://le.utah.gov/~2016/minutes/HREV0210.htm>.

<sup>32</sup> See Jennifer Weiss-Wolf, *Stop Taxing Our Periods! Period.*, <http://www.jenniferweisswolf.com/stop-taxing-our-periods-period> (providing a useful overview of the global movement to remove the tampon tax).

<sup>33</sup> Jason Fekete, *Federal Government Taking the Tax off Tampons and Other Feminine Hygiene Products, Effective July 1*, National Post (May 28, 2015), <http://news.nationalpost.com/news/canada/federal-government-taking-the-tax-off-tampons-and-other-feminine-hygiene-products-effective-july-1>.

went viral.<sup>34</sup> In addition to the new laws, lawmakers in Michigan, Mississippi, Ohio, Rhode Island, Virginia, and Wisconsin introduced anti-tampon-tax bills in 2016.<sup>35</sup> Further, lawsuits have added pressure to stop the tax on feminine hygiene products.<sup>36</sup>

These laws, bills, lawsuits, and media hits recognize a collective movement. By repealing this tax, D.C. has the opportunity to be an affirmative voice on this cutting-edge issue. D.C. should join the ranks of several cities and states that have heard the voice of their constituents and made an active decision to end a tax on a health product used by women to address a biological function.

## **II. The Tampon Tax has a Disparate Impact on Women and Girls.**

The tax on the sale of pads and tampons may not intentionally discriminate against women, but its effect is discriminatory. Only women experience menstruation, and these taxed products are sold specifically for their use. This results in a disparate impact on women, many of whom bear the financial burden of this tax alone.

### **A. The Tampon Tax Imposes a Financial Burden on Women.**

It is estimated that women in D.C. collectively pay upwards of 1 million dollars in taxes on feminine hygiene products annually.<sup>37</sup> Recent estimates by Euromonitor International, a market research firm, suggest that an American woman between the ages of 12 and 54 spent upwards of \$61 per month of feminine hygiene products alone that translated to roughly \$42 in taxes on feminine hygiene products annually with \$17.60 being from taxes on tampons alone.<sup>38</sup> This means that a woman in America may spend around \$740 in taxes in her lifetime to address feminine hygiene.

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<sup>34</sup> See e.g. Jordan Gass-Poore, *Citing Gender Bias, State Lawmakers Move To Eliminate 'Tampon Tax'* NPR (March 6, 2016), <http://www.npr.org/2016/03/06/467377295/citing-gender-bias-state-lawmakers-move-to-eliminate-tampon-tax>; Jessica Kane, *Here's How Much A Woman's Period Will Cost Her Over A Lifetime*, The Huffington Post (May 18, 2015), [http://www.huffingtonpost.com/2015/05/18/period-cost-lifetime\\_n\\_7258780.html](http://www.huffingtonpost.com/2015/05/18/period-cost-lifetime_n_7258780.html); Ingrid Nilsen, *Ingrid Nilsen Interviews Obama*, Youtube (Jan. 16, 2016), <https://youtu.be/K2OaaWjB6S8> (President Obama commented that he had no idea why states would tax these items as luxuries.).

<sup>35</sup> See HB 5234 (Michigan); SB 2053 (Mississippi), HB 272 (Ohio), SB 2607/HB 7714 (Rhode Island); HB 952 (Virginia); and AB 949 (Wisconsin). The Mississippi bill passed the state Senate on March 16, 2016; it passed the House on April 4, 2016. Unfortunately, the bill died at the end of the legislative session. See Summary of SB 2053, [billstatus.ls.state.ms.us/2016/pdf/history/SB/SB2053.xml](http://billstatus.ls.state.ms.us/2016/pdf/history/SB/SB2053.xml).

<sup>36</sup> See e.g., *Seibert, et al. v. The New York State Department of Taxation and Finance*, No. 151800/2016 (NY. Filed Mar. 03, 2016) (class action lawsuit that alleges the creation of a double standard in taxing only medical items used by women such as tampons and sanitary pads); *Rowitz, et al v. The Ohio Department of Taxation*, No. 2016-00197 (OH. Filed Mar. 14, 2016) (lawsuit seeks an end to the tampon tax and the refund of over \$66 million to female consumers on the theory that the sales tax on hygiene products is discriminatory and violates the equal protection clause).

<sup>37</sup> Kane, *supra* note 34.

<sup>38</sup> Gass-Poore, *supra* note 34. This figure includes taxes paid on tampons and sanitary pads; medication like Midol and birth control to alleviate symptoms; and ruined clothing that needed to be replaced. *Id.*



The D.C. average is lower than the national. For example, the Walgreens on 7th and H Street in Northwest, Washington, D.C. sells a box of 36-count tampons for \$8.20. On average, a woman needs 20 tampons per cycle.<sup>39</sup> Over the course of her life, the average woman experiences roughly 450 periods, which means a woman would need 9,000 tampons, or 250 boxes. Applying the 5.75 percent tax to the cost of 250 boxes, the average woman will pay \$118 in D.C. taxes on tampons alone, not including pads or any of the other related products included in the previous figure. While less than the national average, it remains a substantial portion of the already limited income that many of the women with whom BRAWS works earn.

Furthermore, while this money is primarily collected from women, repealing this tax would likely have more far-reaching benefits. The “extra” money that women have been sacrificing to cover the tampon tax would otherwise be spent on families and the community, often in a way that would be taxed anyway. For example, when BRAWS recently asked women in a local shelter what they would do with the money currently going toward the tampon tax, the women indicated that they would purchase:

- Socks and underwear for their children;
- After-school care for their children;
- Sports equipment or access to cultural enrichment events for their children;
- Gas for cars to increase employment opportunities;
- Cosmetics to make themselves more presentable at job interviews; and
- Phone cards (or pay existing phone bills) to be able to speak with people about obtaining a job.

This bill would allow all women and families to spend money differently, but it acutely impacts women and families living in poverty. The price of tampons, already costly, is unfathomable for a woman who cannot afford food or housing. According to 2012 Census data, almost one in five D.C. residents lived below the federal poverty line with 32 percent of being female-headed households with no husband present. 31.9 percent of those living 100 percent below the poverty line are in female-headed households or households with no husband present.<sup>40</sup> Further, one in ten residents lived in extreme poverty, or below half of the poverty line; 18.5 percent of those living in extreme poverty are in female-headed households or households with no man present.<sup>41</sup> 39.9 percent of those living 125 percent below the poverty line are female-headed households with no husband present. 118 “extra” dollars would go far for these families in particular.

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<sup>39</sup> The medical recommendation is to change tampons every six hours, on average. U.S. Dep’t of Health & Hum. Svcs., Office on Wom. Health, *Menstruation and the menstrual cycle fact sheet*, <http://www.womenshealth.gov/publications/our-publications/fact-sheet/menstruation.html> (updated Dec. 23, 2014). The average period cycle lasts five days. *Id.*

<sup>40</sup> DC Fiscal Policy Institute, *DC Poverty Demographics*, (April 9, 2014), <http://www.dcfpi.org/wp-content/uploads/2009/03/DC-Poverty-Demographics.pdf>, at 1.

<sup>41</sup> *Id.* at 2.



This is especially true when compounded with the reality that government assistance is not available for this purpose in D.C.; neither Medicaid nor food stamps nor other government programs cover the cost of purchasing feminine hygiene products.<sup>42</sup> Hopefully, after removing the tampon tax, D.C. will follow the lead of New York City's ground-breaking, unanimously passed law that makes feminine hygiene products available for free in schools, shelters, and prisons.<sup>43</sup> In the meantime, however, removing the tax is a first step in making these products fully available to women, particularly those who are trying so hard to support themselves and their families.

This includes not just the women in shelters BRAWS provides with new bras, pads, and tampons, but also middle-class and working families, including those working-class mothers who have been successful at keeping their families out of poverty. These women and families are living independently, but they still struggle financially, do not have access to the free, donated products available in some shelters, and often are making just enough to make ends meet without government assistance. Removing the tampon tax would help.

#### **B. Removing the Tax Allow BRAWS to Help More Women and Girls.**

The majority of the women BRAWS' volunteers have met locally are victims of domestic violence. These women already have had to choose between financial security, cultural and religious norms, societal stigmas of broken homes and failed marriages, and their own safety and wellbeing. Furthermore, many of these women are supporting themselves for the first time. For some, the alternative has been to remain with abusive partners, or to risk their own lives and the lives of their children.<sup>44</sup> A woman should never have to forego her own safety to access essential items, such as food and medical necessities. Unfortunately, even when women do choose to leave, shelters cannot always afford to provide feminine hygiene products, or women may need more or different products than those available at any given time.

While BRAWS tries to help fill this gap, despite its best efforts, organizations such as BRAWS cannot meet all of the needs of this population. The existing tampon tax restrains our ability to provide these items to shelters as well. People who donate sanitary pads and tampons to BRAWS for distribution still pay taxes on the feminine hygiene products that they provide. This can discourage donations and limit resources for nonprofits by limiting the number of products per donation. For the tax spent on every 10 boxes of tampons purchased, BRAWS could receive one to two more boxes of products to distribute. Two boxes would likely provide a woman with the needed

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<sup>42</sup> Christina Cauterucci, *Tampons Shouldn't Be Tax Free. They Should Be Covered by Food Stamps and Medicaid*, Slate (March 17, 2016), [http://www.slate.com/blogs/xx\\_factor/2016/03/17/tampons\\_shouldn\\_t\\_be\\_tax\\_free\\_they\\_should\\_be\\_covered\\_by\\_food\\_stamps\\_and.html](http://www.slate.com/blogs/xx_factor/2016/03/17/tampons_shouldn_t_be_tax_free_they_should_be_covered_by_food_stamps_and.html).

<sup>43</sup> N.Y.C. Law. Nos. 082-084 (2016).

<sup>44</sup> National Resource Center on Domestic Violence, (2015), *Domestic Violence and Homelessness: Statistics*, [http://www.vawnet.org/Assoc\\_Files\\_VAWnet/NRCDDV-Stats-DVHomelessness.pdf](http://www.vawnet.org/Assoc_Files_VAWnet/NRCDDV-Stats-DVHomelessness.pdf).

support for a couple of months. The tax on tampons affects women on an individual scale, and organizations on a larger scale.

### **C. Removing the Tax Makes a Statement About Gender Equality.**

The existing tax also sends a message about the lack of gender equality. While both men and women may purchase these products, only one sex will always be affected directly. Men may purchase this product for their wives, daughters, sisters, cousins or friends; yet, feminine hygiene products are manufactured and sold in response to menstruation. Taxing these products affects women disproportionately as a result. Removing the tax on an item that is specific to women demonstrates a desire to have gender equity in the law. Men are not taxed for any of their natural biological processes, and women similarly should not be taxed for theirs.

Repealing the tax and making feminine hygiene products more affordable for young girls and women also helps address the larger education and wage gap among genders. It is not uncommon for a woman who does not have access to feminine hygiene products to skip class or work while she is menstruating. The average period lasts five days, which could result in a woman missing upwards of 45 days (school) or 60 days (work) per year depending on the timing of her period.<sup>45</sup> A recent poll by Clue, a health-centered app, surveyed 90,000 women from 190 countries. Clue asked the women questions about their access to hygiene products, their sexual education, and the stigma placed on menstruation. It was shown that 17 percent of participants globally have missed school, work, or an event because they were afraid of someone finding out they were on their period.<sup>46</sup> Passing D.C. B21-0696 will help women and girls access and afford feminine hygiene products, which can make a difference in school attendance and closing the educational gender gap.

Further, this problem is compounded by the wage gap that exists in D.C. (and elsewhere). As of 2015, in Washington, D.C., median earnings for men were \$72,230 compared to \$62,191 for women, an earnings ratio of just 86 percent.<sup>47</sup> Of course, the women BRAWS meets make far less than this. In addition, many of the women BRAWS meets, who are living below or near the poverty level in D.C., are not only purchasing pads and tampons for themselves, but also for dependent daughters, partners, siblings, or even others in the community. Most are also single parents and the sole breadwinners for their families.

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<sup>45</sup> U.S. Dep't of Health & Hum. Svcs., Office on Wom. Health, *Menstruation and the Menstrual Cycle*, (Oct. 21, 2009), <http://www.womenshealth.gov/files/assets/docs/fact-sheets/menstruation.pdf>.

<sup>46</sup> Colby Itkowitz, *Many Women Still Can't Talk Openly About Their Periods – This App is Trying To Change That*, Washington Post (Feb. 29, 2016), <https://www.washingtonpost.com/news/inspired-life/wp/2016/02/28/is-aunt-flo-visiting-so-many-women-still-cant-talk-about-their-periods-openly/>.

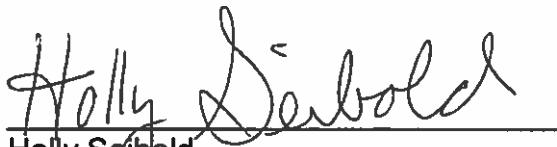
<sup>47</sup> AAUW, *The Fight for Pay Equity: A Federal Road Map*, <http://www.aauw.org/files/2016/09/Washington-DC-Pay-Gap-2016.pdf> (updated Sept. 2016).

The elimination of this tax would alleviate a burden for women in all financial brackets, and would allow organizations more flexibility in providing support to these women as well. And it would do so by removing the disparate impact the existing tampon tax has on women and girls.

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For these reasons, BRAWS has been following the movement to remove the "tampon tax" closely, and hopes that the D.C. Council steps up to join its neighbor Maryland and the other jurisdictions that have already removed the tax on feminine hygiene products. Thank you again for allowing BRAWS to submit this testimony.

Sincerely,

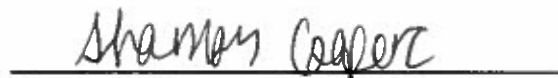



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