

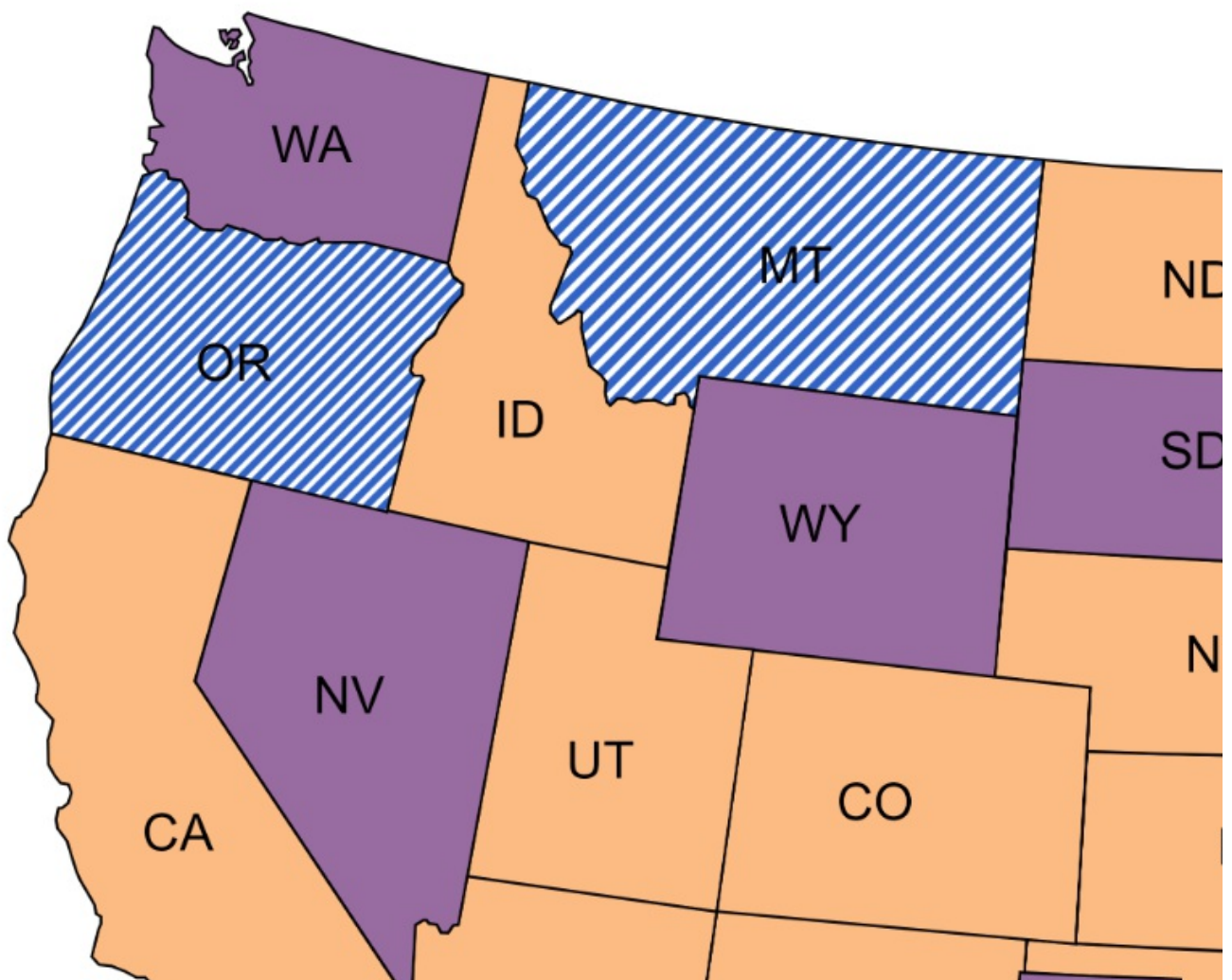
How a patchwork of state taxes contributes to menstrual inequity in the US



Federalism in the United States means that many policies are the responsibility of individual states rather than, or in addition to, the federal government. [Shyam K. Sriram](#), [Stacy Cavanaugh](#), [Annie Faulkner](#), and [Mackenzie Winchester-Daniel](#) take a close look at state tax policies on menstrual products, finding that 26 states still impose such taxes, though many have tried and failed to repeal or reduce them. They write that these taxes imposing an often-significant burden on the physical and mental health of young girls, women, and people who menstruate, while at the same time generating very little revenue for the states who impose them.

One of the most confusing aspects of federalism for those inside and outside the United States is state tax policy. Five US states levy no state taxes at all, but in three of them – Alaska, Montana, and Oregon – local municipalities can still tax. As Figure 1 shows, there are also several states with no income tax and only New Hampshire has no state, local, or income taxes.

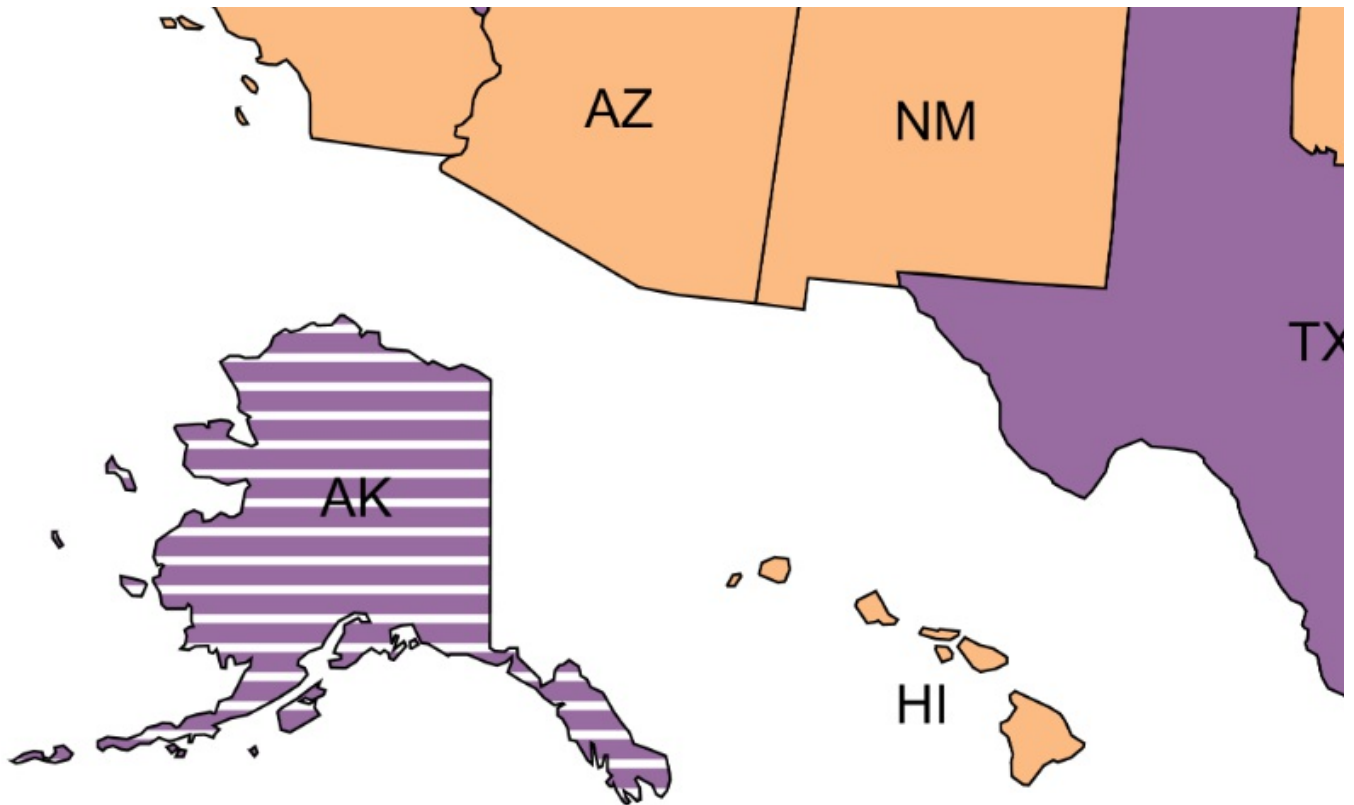
Figure 1 – State Tax Policies



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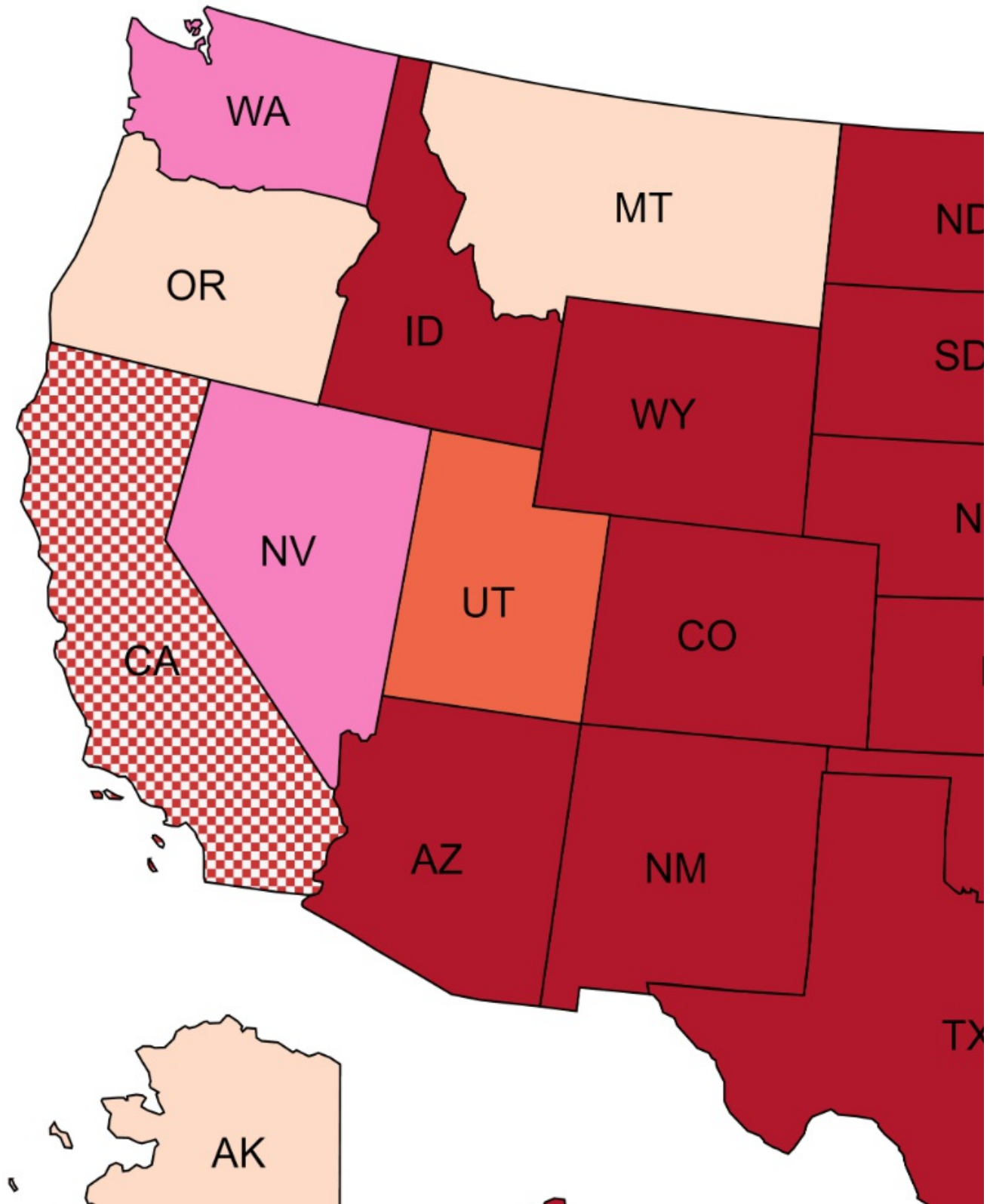


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However, where most US states agree, sadly, is over the debilitating nature of taxes on menstrual products. These taxes raise the costs of menstrual and feminine hygiene products, essentially constituting a [discriminatory](#), gender-based tax of which there is no male equivalent. Menstrual inequity has been documented in [prisons](#), [low-income populations](#), and among homeless women in [St. Louis](#) and [New York City](#). Period products are also [ineligible for purchase with SNAP benefits](#), which further limits the ability of low-income menstruators to have access to products. Investigations have revealed that migrant girls detained at the Southern border have been denied [more than one pad per day](#) and have been allowed to [bleed through their underwear](#).

Our research points to a patchwork of federalism-related laws whereby 26 states tax menstrual products outright. Only seven have eliminated the laws completely (Connecticut, Florida, Illinois, Ohio, Nevada, New York, and Washington), and another seven have made them tax-exempt as either medical or paper goods (Maryland, Massachusetts, Minnesota, New Jersey, Pennsylvania, Utah, and Vermont). Since 2019, [Georgia](#) has provided free products in low-income areas, but still taxes the product for everyone else. California currently does not tax period products, but that is [set to end January 2022](#).

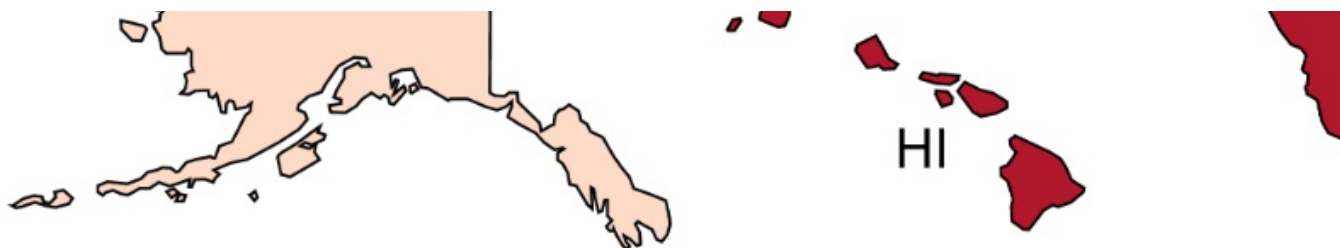
Figure 2 – “Period Taxes” by State



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There is a tendency by many to deny that “[period poverty](#)” is a crisis. This undermines the physical and mental health of young girls, women, and people who menstruate, who do not have access to knowledge about menstruation and menstrual products. [Menstrual or period inequity](#) include the “challenges facing people who are unable to access menstrual supplies, some of which include being unable to attend work or school, or health issues like infection or toxic shock syndrome.” A [2019 survey](#) of almost 700 women between the ages of 18 and 25 documented statistically significant correlation between interruptions in education and a lack of period products provided by a high school. Several women surveyed indicated that a lack of access to menstrual products had caused them to miss school, had disrupted their learning, or had caused them medical issues..

State moves to repeal or reduce taxes on menstrual products

In 2019, [22 states attempted to repeal or reduce taxes on menstrual products](#); however, the only state which successfully eliminated the tax was Rhode Island, with California implementing a temporary pause on the tax and Virginia reducing the tax to 2.5 percent. While there is momentum in Colorado to end period taxes, [only the Denver City Council](#) has successfully done so creating a tug-of-war between the state and its largest city.



"Tax" (CC BY-ND 2.0) by Phillip

Congresswoman Grace Meng (D-NY) [introduced a bill](#) in 2019 proposing that funds be allocated towards combating menstrual inequity by providing products to school-aged children, prisoners, detainees, and by making products easier to obtain through Medicaid. However, this bill [never left committee](#). [New Hampshire](#) passed a bill in 2019 that requires public middle and high schools in the state to provide free menstrual products to their students. In addition to eliminating the tax on menstrual products, New York adopted [a new law in 2018](#) to provide free products to all menstruating students between 6th and 12th grades in public schools.

Drawing on overviews from [Civio](#) and [Statista](#), we provide some comparative cases of menstrual product taxes from around the world. Several countries have no taxes: Australia, Canada, India, Ireland, Jamaica, Kenya, Lebanon, Malaysia, and South Africa. However, in the countries that do, the taxes range drastically from less than 10 percent (ex: Iran, France, Colombia, and Saudi Arabia); 11 to 20 percent (ex: Mexico, New Zealand, Turkey, Albania, Chile, Germany); and more than 21 percent (ex: Italy, Hungary, Denmark, Croatia, Sweden).

[In a recent study](#), the authors analyzed the prices of several different varieties of menstrual products when purchased from the online retailers of Target, Amazon, and Walmart in each of the 50 states and the District of Columbia. They determined that taxes on menstrual products reached almost 10 percent in some states. The authors concluded that taxing period products exacerbated period poverty and made it more difficult for women to purchase products.

Period taxes are not about revenue – or partisanship

A typical response to this issue is the question of how states will compensate for the missing taxation revenue. However, as [Period Equity](#) has [calculated](#), the argument over lost revenue is weak at best; even in states like Texas that made an estimated \$24.9 million from taxes on menstrual products in 2019, this amounted to only 0.01 percent of its total revenue. In fact, [Period Equity's research](#) clearly shows that only three states generated even 0.02 percent of their total revenue from these taxes – Alabama, Missouri, and Tennessee. The lowest revenue? Wyoming with only 0.004 percent. There are [different types of taxes](#) that can be levied on menstrual products; luxury taxes, by a lack of tax exemption, or an "affirmative" tax, which is defined as a tax that remains in place despite legislative efforts to remove it from the state tax code.

Our conclusion is that unlike most contentious issues in the United States, period taxes are not about partisanship; Democrat- and Republican-majority legislatures both have enacted laws that tax the essential products that women (and those who identify as women) need for menstrual hygiene. According to the [Center for American Women and Politics](#), women make up only 30.6 percent of statewide executive positions (including nine governors) and only 31 percent of all elected state legislative positions.

Periods are political because governments have politicized the products women need to survive. While representation is very important, we believe that period taxes can only end in the United States when sex education, including reproductive and menstrual health, is taught to children of all genders from middle school through college.

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Note: This article gives the views of the author, and not the position of USAPP – American Politics and Policy, nor the London School of Economics.

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