

RESOLUTION NO. 076, SERIES 2022

A RESOLUTION CALLING ON KENTUCKY LEGISLATORS TO PASS A MEASURE ELIMINATING THE SALES AND USE TAX ON FEMININE HYGIENE PRODUCTS.

SPONSORED BY: COUNCIL MEMBERS MCCRANEY, CHAMBERS ARMSTRONG, ARTHUR, DORSEY AND SHANKLIN

WHEREAS, feminine hygiene products are defined as products used for menstruating, including tampons, panty liners, menstrual cups, and sanitary napkins;

WHEREAS, menstrual products are vital for the health, well-being and full participation of women and girls in society;

WHEREAS, inadequate menstrual support is associated with both health and psycho-social issues, and a lack of access to menstrual products can cause emotional duress, physical infection, and disease (See Sumpter, Colin & Torondel, Belen, "A Systematic Review of the Health and Social Effects of Menstrual Hygiene Management," PLOS One 8, no. 4 (2013): 1, <https://journals.plos.org/plosone/article/file?id=10.1371/journal.pone.0062004&type=printable>);

WHEREAS, each woman is estimated to spend over \$1,000 over the course of their lifetime on feminine hygiene products, a cost which is a necessity of life and due to a routine bodily function which may often cause pain and discomfort which can prohibit many women from attending work or school;

WHEREAS, according to a Fortune Magazine article published in 2019, women in the United States are estimated to spend an additional \$150 million per year on sales taxes on feminine hygiene products;

WHEREAS, data from the Institute for Women's Policy Research ranks Kentucky as the third worst in the nation for women's employment and earnings; and

WHEREAS, that same organization estimated that 13% of Kentucky women live in poverty, and 44.5% of employed single mothers live in poverty; and

WHEREAS, the cost of feminine hygiene products including taxes on these products place an additional financial burden on women not shared by their male counterparts;

WHEREAS, as of February 2022, 24 states do not charge sales taxes for feminine hygiene products, of those states 18 have passed measures eliminating sales taxes on feminine hygiene products: California, Connecticut, Florida, Illinois, Louisiana, Maine, Maryland, Michigan, Massachusetts, Minnesota, New Jersey, New Mexico, Nevada, New York, Ohio, Pennsylvania, Rhode Island, Washington, and Vermont; and 5 do not charge sales taxes: Alaska, Montana, Delaware, New Hampshire, and Oregon;

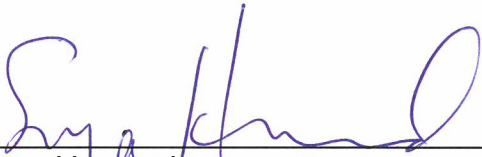
WHEREAS, a fiscal note for HB236, introduced by Representative Attica Scott in 2018, estimated that the state of Kentucky is making 9 million dollars off of taxing feminine hygiene products; and

WHEREAS, Metro Council supports House Bill 236 filed in 2018, House Bill 26 filed in January 2019, pre-filed Bill Request 107 in July 2019; and House Bill 27 filed in 2022 which eliminate the sales and use tax for feminine hygiene products.

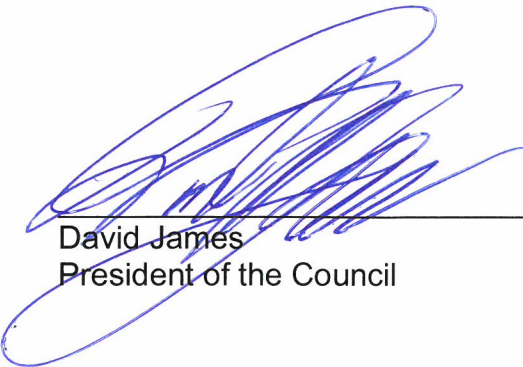
NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT (THE "COUNCIL") AS FOLLOWS:

SECTION I: The Council urges Kentucky legislators to eliminate the sales tax on feminine hygiene products in order to alleviate the additional tax burden on individuals in Kentucky who menstruate.

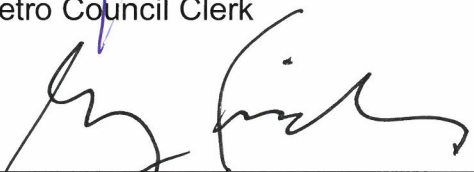
SECTION II: This Resolution shall take effect upon its passage and approval or otherwise becomes law.



Sonya Harward
Metro Council Clerk



David James
President of the Council



Greg Fischer
Mayor

8/08/2022

Approval Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

LOUISVILLE METRO COUNCIL
ADOPTED
July 28, 2022

By: *M. Holliday Hopkins*