

RESOLUTION NO. _____, 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

Approval Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

By: _____