



# Louisville Metro Government

## Legislation Text

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File #: R-080-22, Version: 1

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**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.

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Sonya Harward  
Metro Council Clerk

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David James  
President of the Council

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Greg Fischer  
Mayor

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Approval Date

**APPROVED AS TO FORM AND LEGALITY:**

Michael J. O'Connell  
Jefferson County Attorney

By: \_\_\_\_\_

R-080-22 Tampon Tax KDM 6-5-22 - v.5