# CONTACT YOUR CONGRESSPERSON: LOBBYING FOR THE STAMP ACT

Want to advocate for "tampon tax" repeal but don't live in a state that has the tax? No worries! Advocates nationwide can contribute to tax repeal by supporting federal efforts like the **STAMP (Stop Taxes Against Menstrual Products) Act of 2024**. The STAMP Act is a federal bill that aims to eliminate the "tampon tax" nationwide. Regardless of your location, you can lobby and advocate for this bill.

To lobby for the STAMP Act, you must contact the House representative for your district. Use the information below to find your representative and their contact information!

## **IDENTIFY YOUR CONGRESSPERSON BELOW...**

<u>Click here!</u>

## FIND YOUR CONGRESSPERSON'S PHONE NUMBER BELOW...

Click here!

## FOLLOW THE DIRECTIONS BELOW TO FIND YOUR CONGRESSPERSON'S ADDRESS...

- 1.) Type in your representative's name in a search engine like "Google" or "Safari"
- 2.) Click on your representative's website
- 3.) Click on your member's "Contact" heading
- 4.)Locate your members' address (NOTE\*\*Most members' "Contact" pages feature a DC and district address)

## "TAMPON TAX" TALKING POINTS: THE STAMP ACT

Use these "tampon tax" talking points to guide your discussions about the "tampon tax" with your district representative in the House. You should also send these talking point to your congressperson in an email.

#### The Tampon Tax Unfairly Burdens Underserved Menstruators

- The "tampon tax" is an undue burden on the state's lowest income group,<sup>1</sup> women and children. 11.7% of women in the US live in poverty.<sup>2</sup> Low-income citizens may be forced to choose between purchasing menstrual products and necessities like healthcare, utilities, childcare, etc.<sup>3</sup>
- The average person uses more than 16,000 tampons or pads in a lifetime, and the cost of an individual's period is estimated at ~\$18,000.<sup>45</sup> The American Medical Association deems menstrual products "essential for women's health" and has called the "tampon tax" a "regressive" penalty, meaning it burdens the lowest income consumers more than the highest.<sup>6</sup> After a comprehensive study, the American College of Obstetrics and Gynecology concluded that "research supports the repeal of this tax in consideration of its financial, social, and political implications."<sup>7</sup>
- A study conducted in New Jersey showed that removing the "tampon tax" provides a disproportionate economic benefit to poor women who, unlike wealthier women, cannot afford to buy period products more cheaply in bulk.<sup>8</sup>

#### **Menstrual Products are Medical Necessities**

<sup>&</sup>lt;sup>1</sup> https://talkpoverty.org

<sup>&</sup>lt;sup>2</sup> https://nwlc.org/wp-content/uploads/2023/02/2023\_nwlc\_PovertySnapshot-converted.pdf

<sup>&</sup>lt;sup>3</sup> Anne Sebert Kuhlmann, Ph.D., MPH; Eleanor Peters Bergquist, MA, MSPH; Djenie Danjoint, MPH; Lewis L. Wall, MD, DPhil, "Unmet Menstrual Hygiene Needs Among Low-Income Women," Obstetrics & Gynecology, v. 133, Issue 2, (February 2019), pp. 238-244.

<sup>&</sup>lt;sup>4</sup> Findings for Robin Danielson Menstrual Product and Intimate Care Product Safety Act of 2022, H.R.8724, 117th Congress (2021-2022)

<sup>&</sup>lt;sup>5</sup> Jessica Cane, "Here's How Much A Woman's Period Will Cost Her Over A Lifetime," HuffPost (May 18, 2015); https://www.huffpost.com/entry/period-cost-lifetime\_n\_7258780

<sup>&</sup>lt;sup>6</sup> https://www.ama-assn.org/press-center/press-releases/ama-adopts-new-policies-final-day-annual-meeting

<sup>&</sup>lt;sup>7</sup> Singh, Bhuchitra MD, MS, MPH; Zhang, Jiahui BA; Segars, James MD, Period Poverty and the Menstrual Product Tax in the United States, Obstetrics & Gynecology: May 2020, Volume 135, Issue p68S.

<sup>&</sup>lt;sup>8</sup> Christopher A. Cotropia & Kyle Rozema, Who Benefits from Repealing Tampon Taxes? Empirical Evidence from New Jersey, 15 J. Empirical Legal Stud. 620 (2018).

 The U.S. Food and Drug Administration (FDA) classifies menstrual tampons and pads as medical devices.<sup>9</sup> The 2020 CARES Act designated menstrual products as medical necessities for the purpose of HSA and FSA accounts.<sup>10</sup> This bill rectifies a decades-old injustice. Arguably, states never meant to tax these medical necessities. This federal bill repairs state sales tax laws, all of which exempt certain necessities. All states (except Illinois, which uses a reduced rate of 1%) exempt prescription drugs, including Viagra and Rogaine.

#### The Cost of Removing the Tax is Negligible

- States across the US collects approximately \$96 million from the sales tax on menstrual products every year.<sup>11</sup> This is minute relative to state governments' revenue generated from other taxes.
- Since women in the US make on average 16% less than their male counterparts, repealing the tax would be a huge help to the average woman.<sup>12</sup>

#### The Tampon Tax Is Unconstitutional

- The sales tax on menstrual products treats individuals differently based solely on their sex.
- Constitutional law scholars from across the country, including Erwin Chemerinsky, Dean of UC Berkeley Law School, have argued that the tampon tax amounts to sex-based discrimination in violation of equal protection at both the state and federal levels.<sup>13</sup>
- The time is now. Period Law has successfully sued on this issue. We coordinated a class action lawsuit in New York in 2016 on behalf of women who paid the tax, prompting the state to end its tax within months.<sup>14</sup> Four states Connecticut, Florida, Illinois, and Nevada—followed suit. In 2020, we sued the state of Michigan with the same result. Forty states taxed menstrual products when we began and 18 have now ended the practice, either

<sup>&</sup>lt;sup>9</sup> https://www.fda.gov/

<sup>&</sup>lt;sup>10</sup> Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, § 4402, 134 Stat. 281 (2020) ("Inclusion of Certain Over-the-Counter Medical Products as Qualified Medical Expenses.").

<sup>&</sup>quot; www.periodlaw.org/resources

<sup>&</sup>lt;sup>12</sup> https://blog.dol.gov/2024/03/12/what-you-need-to-know-about-the-gender-wage-gap#:~:text=Overall%2C%20 women%20are%20paid%20less,full%2Dtime%20made%20in%202023.

<sup>&</sup>lt;sup>13</sup> Erwin Chemerinsky and Jennifer Weiss-Wolf, "Taxing Tampons Isn't Just Unfair, it's Unconstitutional," Los Angeles Times (July 11, 2019); https://www.latimes.com/opinion/op-ed/la-oe-chemerinsky-weiss-wolf-tampons tax-20190711-story.html

<sup>&</sup>lt;sup>14</sup> See Complaint, Seibert v. New York State Department of Taxation and Finance (N.Y. Sup. Ct. 2016), http://www.ecbalaw.com/wp-content/uploads/2016/03/Tampon-Tax.-Revised-Class-Action-Summons-and Complaint-3-3-16-00243311x9CCC2.pdf

voluntarily or under pressure of a lawsuit.

- State legislators who have considered but failed to advance bills to end the tampon tax have intentionally discriminated against women.
- States that are members of Streamlined Sales Tax (SST) and have checked the "taxable" box next to the "menstrual discharge collection device" category on the Taxability Matrix are intentionally discriminating against women.<sup>15</sup>

#### Only This Category of Goods Warrants a Federal Bill

- Period Law draws a bright circle around menstrual discharge collection devices for federal legislation. While we support state sales tax exemptions for groceries and diapers, we would not argue similarly for a federal law requiring these items to be sales tax exempt. There is no slippery slope.
- As lawyers, we appreciate the argument for state sovereignty around sales tax. However, we challenge anyone to name any other category of personal property that is a medical necessity for one-half of the population and not the other.

<sup>&</sup>lt;sup>15</sup> https://sst.streamlinedsalestax.org/TM

## **"TAMPON TAX" REPEAL CALL SCRIPT**

Use this call script template to guide your call with your district representative in the House.

Hello!

May I speak with Representative \_\_\_\_?

My name is \_\_\_\_\_ and I am a resident and voter from (district/town).

I am calling on behalf of myself and my classmates at \_\_\_\_\_ University/High School to urge you to support legislation that would end the sales tax on menstrual tampons and pads, which are medical necessities.

What is your/their current position on this issue?

I hope I can count on you to support the STAMP Act, HB 7905, which is currently in the Judiciary Committee.

Can we set up an in-person meeting to discuss this further?

If that's not possible, can we set up a Zoom meeting?

I'd like to send a follow-up email. What is your/their email address?

What is the best way to connect with Representative\_\_\_\_?

Thank you for taking the time to listen!

## "TAMPON TAX" REPEAL EMAIL SCRIPT

Use this email script template to structure your email to your district representative in the House.

Dear Representative \_\_\_\_,

I am a resident and voter from your district, and I am writing on behalf of myself and my classmates at \_\_\_\_\_ University/high school.

I am writing to urge you to support legislation that would end the sales tax on menstrual tampons and pads, which are medical necessities.

I hope I can count on you to support the STAMP Act, HB 7905, which is currently in the Judiciary Committee.

What is your position on this issue and would you be able to meet with us to discuss this further?

For now, please see the attached list of arguments supporting ending this unfair, burdensome tax. [Attach the "tampon tax" talking points above]

Best, [Name, District, Contact Info]