



Maine Women's Lobby

THE VOICE OF MAINE WOMEN

April 15, 2021

Dear Senator Chipman, Representative Terry, and members of the Joint Standing Committee on Taxation,

I join you today on behalf of the Maine Women's Lobby. For over forty years, the Maine Women's Lobby has advocated for public policy which increases the health, wellness, safety, and economic security of Maine women and girls, with a focus on the most marginalized populations and communities.

We are here **in support of LD 1335, "An Act To Provide for Exemption from the Sales Tax for Basic Needs Products and Offset the Loss of Revenue."** We thank Representative Tepler for sponsoring this important bill.

Menstrual equity – that is, the ability for everyone who needs them to be able to access safe and affordable period products – is an issue of gender equity. Over half the population menstruates for much of our lives, and it is as normal and natural as any other bodily function. Yet we still know that many Mainers cannot access these essential products. Because of the stigma associated with periods, good data is hard to find, but we know that organizations in Maine such as *One Less Worry* and *I Support the Girls* gather and distribute over 100,000 pads and tampons at several dozen sites in our state each year – a clear indication of the need.

When people can't access essential needs, they have to resort to reusing products, using them for longer than indicated, using items not intended as period products, or skipping school or work. These alternatives can pose serious risks to health and hygiene as well as educational and economic security.

This disproportionate impact overwhelmingly affects women, girls, marginalized populations such as incarcerated individuals, and low-income people. It places additional harm on already vulnerable Mainers, and in some states has been viewed as sex-based discrimination (a class action lawsuit against the tax was filed in 2016 *Seibert v. New York State Department of Taxation & Finance*, charging that the tampon tax violated the state Equal Protection Clause and the U.S. Constitution's Fourteenth Amendment. It was dropped when the state removed the tax just a week later).

Items generally considered basic needs are exempted from the sales tax, and period products are basic needs. We can use our tax code to support gender equity or to exacerbate the problem. We hope you will join us in agreeing that it is time to strip inequities like this one from our tax code. **Please vote 'yes' on LD 1335.**

Sincerely,

Destie Hohman Sprague, Executive Director
Maine Women's Lobby / mainewomen.org