

A stylized yellow flower with eight petals, positioned in the top right corner of the page.

Tampon Tax Toolkit

2 in 5 people with periods struggle
with #PeriodPoverty.

Overview: Period Poverty and the Alliance for Period Supplies

Half of the population menstruates. We all know plenty of people that have a period. But not everyone knows that **2 in 5** menstruating people struggle to purchase period supplies due to lack of income. This is called **period poverty** and chances are we each know someone who has experienced this need - a classmate, a neighbor, a coworker, a friend.

No student should have to miss school, no adult should have to miss work, and no person should miss out on daily life because they are unable to afford the basic necessities they require to thrive.

A 2021 study by U by Kotex®, found that two in five people have struggled to purchase period products, a 35% increase from the brand's initial research in 2018. Earlier data inspired U by Kotex® to become the founding sponsor of the Alliance for Period Supplies in 2018 and support those affected by period poverty.

The study also uncovered how period poverty is disproportionately impacting Black and Latina people, as well as the impacts of COVID-19 on the issue:



A quarter of Black (23%) and Latina (24%) people with periods strongly agree that they've struggled to afford period products in the last year.



27% of all respondents said the COVID-19 pandemic made it difficult to access period products, with **two-thirds (65%)** of those who have struggled stating they lacked access because they could not afford them.



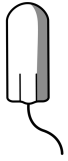
Over **one-third (38%)** of low-income women report missing work, school, or similar events due to lack of access to period supplies.



Nearly **seven in ten (68%)** people agree that period poverty is a public health issue, yet **only 4%** of Americans are aware of a local resource where free or reduced cost period supplies are available.

The Alliance for Period Supplies is an initiative of the National Diaper Bank Network (NDBN)—a 501(c)(3) nonprofit organization that leads a nationwide movement aimed at helping individuals and families who struggle to afford material basic needs. Launched in May 2018, with the support of founding sponsor U by Kotex, the Alliance for Period Supplies raises national awareness of period poverty (#periodpoverty) and supports the development and expansion of period supply programs in communities throughout the country. The organization is comprised of Allied Programs that collect, warehouse and distribute menstrual/period supplies in local communities.

What is the Tampon Tax?



The tampon tax (or tax on period products) refers to the sales tax rate that a state, county, and/or city government collects on the retail purchase of menstrual products.

Rather than being recognized as basic necessities, tampons are taxed as "luxury items" under regressive taxes like decor, electronics, makeup, or toys.

Regressive vs. Progressive Taxes

Progressive Taxes: income tax based on how much you make

Regressive Taxes: sales tax, tax for luxury items



Period products are essential and should be recognized as material basic needs rather than luxury goods.

The State of the States

For the most up to date information on which states currently tax period products, visit <https://allianceforperiodsupplies.org/tampon-tax/>.

The sales taxes range from 4% to 7% in Indiana, Mississippi, and Tennessee. 5 U.S. states (Alaska, Delaware, Montana, New Hampshire, and Oregon) do not have a statewide sales tax. However, many states, cities, and counties impose an additional local sales tax.



People who menstruate require around 40 period products per cycle. The elimination of sales tax on these basic necessities helps all people who menstruate better afford the period products they require to reach their full potential.

Why are Tampons Taxed?

Tampon taxes exist because they generate revenue for the states. Lawmakers often don't understand the hardship this tax places on their constituents.

Why Tampons Shouldn't Be Taxed

States already make choices about what items are essential based on what items are exempt from sales taxes. Only **5 states** tax groceries at the same rate as most goods because people understand groceries are a necessity, not a luxury. Period products should be treated as essential goods, not luxury items.

Purpose of this Toolkit

The purpose of this toolkit is to provide the tools and resources to help interested individuals like you advocate to ensure period products are affordable and taxed as basic necessities in your area.

By using this toolkit to spread awareness in your community, you can help educate others about the unjust tampon tax and work towards its elimination in all 50 states.



Build relationships with your local legislators and promote legislation that increases access to basic necessities like tampons and all period products.

We should challenge the systemic barriers that prevent access to affordable menstrual products while advocating for policies that promote menstrual equity.

How to Contact Your Legislators

Why Build Relationships with Legislators?

The first step in passing legislation in your state is to contact your legislator.



Your legislator may not be aware of the issue of period poverty and how it may be impacting your state.



Through either a phone call or email, tell your legislator that all students in your state should have access to an adequate supply of period products required for their health.

How to Find Your Legislators

- 1 Use [Find Your Legislator](#) to identify your state senator and state representative.
- 2 Click the name of your legislator, which will direct you to their website and other information about them.
- 3 Navigate to find their email address. Use the Email Outline Example to help craft your message to your legislator.
- 4 If you'd prefer to call your legislator, utilize the Call Script and be prepared to speak with a legislative staff member.

✿ Tips for Contacting Your Legislator

- Introduce yourself and let them know you live in their district.
- State the reason for contacting your legislator.
- Share your experience (i.e. I'm concerned that the tampon tax has created a financial burden on low-income individuals in my town...).
- Be specific and brief (share just 3 strong supporting points).
- Be accurate - if you don't know the answer, let them know that you will get back to them.
- Most importantly: thank them for their time!

Example Email Outline for Bill Introduction

Hello (Legislator's Name),

Intro: My name is (your name) and I am a resident of (district/town). I am writing to urge you to support the creation of legislation that would exempt period products from taxation in (state). As of June 2023, 21 states currently charge sales tax on period products. I urge you as a legislator to support the exemption of period products from sales tax in your state. This is an opportunity to make a significant impact on the well-being of young girls, women, and people who menstruate.

Personal Story: I have been (personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation or support existing legislation that eliminates sales tax on basic necessities, like period products, to help promote the well-being and affordability of families in (state). The exemption of this sales tax can alleviate the financial burden on students, parents, and young girls alike, and make these essential items more accessible and affordable.

Thank you for your time,

(Your Name)

Example Call Script for Bill Introduction

Intro: Hello! My name is (your name) and I am a resident of (district/town). I am writing to urge you to support the creation of legislation that would exempt period products from taxation in (state). As of June 20, 2023, 21 states currently charge sales tax on period products. I urge you as a legislator to support the exemption of period products from sales tax in our state. This is an opportunity to make a significant impact on the well-being of young girls, women, and people who menstruate.

Personal Story: I have (a personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that removes sales tax on these basic necessities because _____. If you need more information on Period Poverty, visit allianceforperiodsupplies.org. Thank you for taking the time to listen!

Example Email Outline for Basic Needs Banks

Hello (Legislator's Name),

Intro: My name is (your name) and I am a resident of (district/town). I am writing to urge you to support funding Basic Need Banks in (state). Basic Need Banks provide resources and information for community members, as well as basic necessities, like period products. Basic Need Banks play a crucial role in providing period products to young girls and women in need. These organizations typically collect, store, and distribute products to students and adolescents, or families who may struggle to afford an adequate supply for their children or themselves. This is an opportunity to make a significant impact on the well-being of young girls, women, and people who menstruate.

Personal Story: I have been (personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that funds Basic Needs Banks in our community/state because _____. If you need more information on Period Poverty, visit allianceforperiodsupplies.org. The funding of these Basic Needs Banks would ensure access to an affordable and accessible supply of period products, while simultaneously supporting all people who menstruate in (state).

Thank you for your time,

(Your Name)

Example Call Script for Basic Needs Banks

Intro: Hello! My name is (your name) and I am a resident of (district/town). I am writing to urge you to support funding Basic Need Banks in (state). Basic Need Banks provide resources and information for community members, as well as basic necessities, like period products. Basic Need Banks play a crucial role in providing period products to young girls and women in need. These organizations typically collect, store, and distribute products to students and adolescents, or families who may struggle to afford an adequate supply for their children or themselves. This is an opportunity to make a significant impact on the well-being of young girls, women, and people who menstruate.

Personal Story: I have (a personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that funds Basic Needs Banks in our community/state because _____. If you need more information on Period Poverty, visit allianceforperiodsupplies.org. Thank you for taking the time to listen!

Tracking Legislation

Every year bills are introduced to help end period poverty and achieve menstrual equity. Many bills are introduced but few end up becoming law. An important way to see how your state is being affected by the tampon tax is by tracking legislation.



You can do this [here](#) by finding out when your legislative session is happening.



The Alliance for Period Supplies helps you track the status of the tampon tax in [other](#) states.



To find out what is happening in your state currently, the [Alliance for Period Supplies Menstrual Equity Tracker](#) will display concerning bills.

If Your State Has Already Passed Tax Legislation, What's Next?

Advocating for Accessible Products in Schools

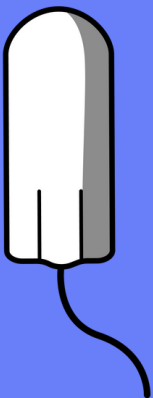
Advocating for menstrual equity does not end at the tampon tax. Period products in schools should be freely accessible and provided for all students, without stigma or barriers.



1 in 4 students who menstruate experienced period poverty in 2021 (State of the Period 2021, PERIOD), up from 1 in 5 in 2019. We know that without period products, these students are more likely to miss school.



Before the pandemic, 4 in 5 teens reported either having missed class time or knowing a classmate who missed class time because they did not have access to period products. (State of the Period 2021, PERIOD).



Period products are school supplies. In order for students to be at school and present, these basic necessities are required, yet many schools don't provide these products.

Advocating for Accessible Products in Shelters and Correctional Facilities

While some shelters and correctional facilities may distribute menstrual products to their residents on a voluntary basis, the lack of dedicated federal funding and the scarcity of willing donors prove difficult.



Advocate for accessible period products in these facilities by contacting your legislators (how-to above).



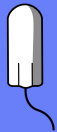
Write letters, make phone calls, or schedule meetings with your local community members and policymakers, urging them to prioritize menstrual equity in shelters and correctional facilities.



Share the benefits and [research](#) what policies are in place currently.

Good Samaritan Liability Relating to Tampons

The vast majority of donated products are pads and liners. Tampons are considered a "Class 2" medical product, and thus manufacturers are hesitant to donate these products due to liability concerns. All people should have access to their preferred period products regardless of income.



Unfortunately, liability concerns, even for products donated in good faith, limit both the supply of available period products and menstruators' choices in how they meet their basic needs.

Providing "[Good Samaritan](#)" liability protection for donated period supplies will enable manufacturers, retailers, nonprofit organizations, and individuals to donate and distribute all types of period supplies in good faith without fear of frivolous lawsuits.

Modeled after the liability protection given to donated food products, this legislation will increase the amount and type of donated products available to support menstruators in need with the dignity that they deserve.



4 states have passed "Good Samaritan" legislation so far: Tennessee, Maine, Rhode Island, and Texas.

Funding for Period Supply Banks

States may decide to invest in period supply banks or other organizations by providing state funding to expand period product distribution programs. This can be achieved in several ways:



As a line item in the budget;



Through the action of a state agency; or



By passing legislation specifying that the state will provide funding to the diaper bank.

Tip

It's best to ask your state legislators about potential funding opportunities for supporting period supply banks. Contact your legislator and let them know you want to know more about opportunities.

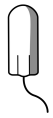
SNAP/WIC

Currently, no federal safety net program aimed at reducing child poverty—including the widely-known Supplemental Nutrition Assistance Program (SNAP, commonly referred to as food stamps) and the Special Supplemental Nutrition Program for Women, Infants and Children (WIC)—provides funding specifically for the purchase of period products.

Both SNAP and WIC are food-based nutrition programs, and should remain so. As such, NDBN does not support legislative action aimed at expanding the scope of SNAP or WIC to include nonfood, material basic needs, such as period products.

NDBN supports state and federal legislation that allocates new funding to support individual purchases of diapers and/or the expansion of period supply programs.

Social Media



Follow the Alliance for Period Supplies on Facebook, Instagram, and Twitter to stay up to date with legislative updates.

You can also advocate for an end to the tampon tax on social media. To help you spread awareness about the impacts of #PeriodPoverty, the Alliance for Period Supplies has created the following resources for use on social media:

Sample Social Media Captions and Graphics

Period Poverty and the Tampon Tax

Caption Template 1: Across the United States, 2 in 5 people with periods struggle with period poverty. It's hard for our communities across (state) to participate in work, school, and daily life without access to the resources they need - that's why it's up to us to help #EndTheTamponTax. Learn more at allianceforperiodsupplies.org!

Caption Template 2: Period products are essential, but they're often taxed as luxury items. 2 in 5 people struggle to afford menstrual products due to a lack of income - let's work together to #EndTheTamponTax for people with periods across across (state)!

For Specific Bills in Your State

Caption Template 1: Big news! (bill name or number), introduced by (legislator name) is headed to (committee or vote information). Take action to support (bill number here) by (call to action) to help #EndTheTamponTax and address period poverty in (state)!

Caption Template 2: Calling all (state) advocates! It's time to act to #EndTheTamponTax in (state) - (bill name or number) would (bill summary). Join me in sending a letter to (legislator name) urging them to support (bill number) and support menstrual equity people with periods across (state).

Social Media Hashtags



#EndPeriodPoverty



#PeriodProductsInSchools



#MenstrualEquity

View and download our sample social media graphics at the [link here!](#)

Additional Resources

Legislative Resources

-  [Policy and Legislation Webpage](#)
-  [Current Legislative Tracker](#)
-  [Status of Tampon Tax by State](#)
-  [Period Products in Schools Webpage](#)

State-Specific Facts

To learn more about the status of Period Poverty in your state, visit APS' [State Period Poverty Statistics](#) page.

Contact Information



Lacey Gero, Director of Government Relations

Lacey@diaperbanknetwork.org | 203.408.2140

For assistance with advocating for the tampon tax or other state policy issues, please reach out to Lacey Gero, NDBN's Director of Government Relations. Lacey works with allied programs across the country to advocate for legislation to address period poverty at the federal, state, and local level.