

I. Testimony of Margaret Mulhern (written only)
Honor Moon Period Pantry Foundation
Supporting SB 435
Senate Committee on Assessment and Taxation
March 7th, 2024

II. Dear Chair and Honorable Committee Members, my name is Margaret Mulhern and I am a seventeen year old junior in high school from Lawrence, Kansas. When I was fourteen, my friends and I sat down and had a conversation about what homeless women do when they are on their periods. Even though we had only been menstruators for a couple years, after one or two cycles, one quickly comes to realize what an emotional, physical, and mental strain it takes on the body. Given these factors, the idea that someone would have to go through this inherent health function without essential resources was unimaginable to our young minds. Thus the idea of Honor Moon sprouted out of the logical need to aid those in our community who were bleeding every month without the necessary products. Our mission and name have such a deep connection, and yet I am not sure if our young minds could conceive all of the information we have learned since our founding in 2021 that would go into the importance of our name. "Honor Moon" was picked to pay homage to the moon phases that occur every month. The moon goes through phases, periods, and cycles just like our bodies do. This name has become more relevant over time, but especially in recent weeks as we sit down to try and explain why this tax should be abolished: periods are as innate as the cycles of the moon. A natural and scientific process that is undeniable. The word "honor" seems only right in describing our 501(c)(3)'s mission because that really has been the goal since the beginning. To identify and respect the periods our bodies go through. Our call of action was the sight of injustice. The truth of periods not being respected and aided in the proper way was enough to lead us to act. Widespread disrespect towards periods instigated our initial discussions we had about the fact that there is an unwavering stigma associated with menstruation. Thoughts fill our society that periods are gross, shameful, and unsanitary - but how can something so natural as the cycles of our universe be thought of in those words? The second transgression of disrespect towards periods comes more into play with the status quo of the Kansas Tampon Tax. The idea that there are menstruators who are not able to access what the FDA classifies as "medical devices" and what the American Medical Association says are "essential for women's health" is a disservice to periods. With the above ideals of empathy, necessity, and respect coursing through our veins we founded the Honor Moon Period Pantry. Our mission statement that we carry with us in everything we work towards is as follows: "Honor Moon is an inclusive period pantry and non-profit organization located in Lawrence, Kansas. It's accessible for anyone and everyone who menstruates to get the products they need, free of judgment and charge." All of the founders are fortunate enough to have had access and a safe space to go through periods every month, but soon after Honor Moon's founding the board realized that there are people in our communities who are not homeless, but simply struggle to find the budgeting to account for their healthy cycle of the uterus shedding its lining. The number of menstruators that lack menstrual discharge collection devices (or as most people call them "feminine hygiene products," to use the vague and euphemistic terminology that has made its way into our language,) is staggering. We started with a

system similar to a little free library; anyone in need of the medical devices could come and take from our pantry and those who were more fortunate could put pads and tampons in the box. This system all too quickly became impossible, though, as the need in our community overwhelmingly outweighed the donations people were supplying the box. With more advertising and fundraisers, our donations increased, but of course how can we expect the middle-class American to provide for others when the cost of their own periods is already lofty. The study “State of the Period” conducted in 2023 and commissioned by Thinx, Inc. & PERIOD shows findings that are similar to circumstances we see in our community. For example the study says that “Almost a quarter of teens (and one-third of adults) struggle to afford period products.” This means that there is a large percentage of people that are not homeless but still struggle to afford pads and tampons. Once again seeing the lack of equality not only in our town’s homeless community, but also the community of our high schools. Honor Moon took action and began stocking all public high schools in Lawrence. Since this point we have established one more pantry with more on the way as the need is very apparent in our on-the-ground reporting of products taken from the baskets in the high schools and both pantries in town. We keep strong records of our donations, both monetary and boxes of products and all seven board members could talk in length about the necessity of the services we provide based solely on the tracking of products we give out every week alone. This need we provide for is clearly essential.

- III. SB 435 is of great importance to Honor Moon as it would significantly help us in fulfilling our indispensable mission. Not only would we see an increase in donations that we could dispense, but additionally if and when times are rough and we do not have enough donations to supply our immense clientele, we would be spending less money on buying these items out of Honor Moon’s pocket. The issue is important to me personally on the stance of equality versus equity. All menstruators are the same in that their body goes through the same cycle and process that every other menstruator goes through, but not all are afforded the same “luxury” products such as pads and tampons. Menstrual equality should be guaranteed, but the Tampon Tax that SB 435 addresses comes down to menstrual equity, an issue that is talked about less. The tax, as has been argued and proven by “constitutional law scholars” across the country, is unconstitutional given that it discriminates against one sex over the other. This tax should be defended under the protection of the Civil Rights Act of 1964. However these examples are incidents of equality, whereas this bill is a clear cut case of potentially trailblazing in menstrual equity, which gives extra consideration to those who menstruate and are at a disadvantage due to their financial status and not being able to afford the 6.5% tax that KS holds on all period products. Millions of people around the world live in period poverty, which has everything to do with menstrual equity. Period products are a fundamental aspect of a menstruator’s life and the idea that so many are denied these essential resources simply due to their price is hard for my mind to conceive. KS collects roughly \$2.7 million dollars from the Tampon Tax each year. This monetary value, which is gargantuan in the eyes of those living in period poverty, makes up less than .01% of Kansas’s total revenue. The difference to the KS revenue is marginal while the difference of the tax to the 12.7% of women living in poverty in KS can be a deciding factor of putting a meal on the table. This tax disproportionately affects these women and it is time to stop giving menstruators the same tax when not all menstruators are living in the same conditions.

IV. The KS legislature should vote to pass this bill to follow in the progressive steps those before have taken such as Texas who recently eliminated their tax on tampons in 2022. Quality of life due to lack of resources is at stake. Education due to lack of resources is at stake. Honor due to lack of resources is at stake. KS lives due to lack of resources are at stake. This is not a polarizing question of political affiliation. This is a bold step forward in the fight against period poverty. This is a life-altering step forward in the fight for equity for Kansas menstruators. This is a fundamental need and we must respond with essential period products. I respectfully ask the Committee to support SB 435. Thank you for your consideration.