



Testimony of Taylor Morton (written only)  
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Planned Parenthood Great Plains Votes  
Supporting SB 435  
Senate Committee on Assessment and Taxation  
March 7, 2024

Planned Parenthood Great Plains Votes (“PPGPV”) is the advocacy and political arm of Planned Parenthood Great Plains. Planned Parenthood Great Plains offers expert, compassionate sexual and reproductive health care to patients with three health center locations in Kansas. PPGPV submits this testimony in support of Senate Bill 435. SB 435 would provide a sales tax exemption on period products, diapers, and incontinence products. These items are medically necessary yet remain taxed as personal property. Approximately 25% of Kansans menstruate, yet periods are too often stigmatized—both socially and by public policy that doesn’t take this natural biological function into account. One does not choose whether or when to menstruate. Kansas tax law should reflect the reality that period products are not a luxury good; they are a medical necessity.

Thousands of Kansans are experiencing period poverty, which is the inability to purchase or have access to period products and education about menstrual health. Kansans experiencing period poverty are forced to rely on unsanitary and unsafe items, like socks, cloth rags, and paper towels, or using period products for an extended amount of time without access to a fresh, clean product to replace it. These forced alternatives to safe period products pose a serious risk of health complications, including reproductive and urinary tract infections, thrush, and toxic shock syndrome in severe cases.<sup>1</sup>

Period products are a health care necessity that cannot be foregone or substituted. Cost is a primary barrier to access, which means period poverty disproportionately impacts low-income, unhoused, and incarcerated Kansans. The high cost of period products means that every month, low-income Kansans are faced with the choice between purchasing period products and other necessities, such as food and clothing. The average person spends between \$9-\$20 per monthly cycle on period products alone—not to mention things like Tylenol, new underwear, and other costs associated with menstruation.<sup>2</sup> The \$20 one must spend to safely have their period each month can make a real difference financially. This is particularly true for those who are unemployed, underemployed, or living paycheck to paycheck.

The current sales tax on period products in Kansas can range from 6.5% to 10.6%. Sales tax on period products places an unequal burden on people with periods. Menstruation is natural and it is not a choice. Period products are unavoidable necessities for a quarter of Kansans, and access to period products is essential for full participation in society. Period products like pads, tampons, liners, and menstrual cups should not be taxed at the same rate as things like movie tickets or a pair of headphones. Eliminating sales tax on period products is a commonsense way to help address period poverty and support Kansans’ health and financial stability. PPGPV respectfully asks the Committee to vote in favor of SB 435.

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<sup>1</sup> <https://doi.org/10.3389/fgwh.2023.1128169>

<sup>2</sup> <https://now.org/blog/female-homelessness-and-period-poverty/>