

Re: Support for Kansas Senate Bill 435 – As it Relates to Providing a State Sales Tax Exemption for Period Products

Thursday, March 7, 2024, 9:30 am, Senate Committee on Assessment and Taxation

Dear Chair Smith, Vice Chair Peck, and members of the Committee,

In Kansas, children aged 7 to 18 are required to be in school or obtain a comparable education. Their parents and guardians are required to make sure this happens.

Roughly half of these students menstruate at some point during their school years.

In the interest of public health, menstruating students are expected to mitigate this natural, bodily function by using pads and tampons. Much like we're all expected to wash our hands before leaving the restroom or cover a cough with our elbows.

The difference is that the unspoken societal expectation to buy and use period products only affects half the population. These products are also subject to a 6.5% sales tax in Kansas, which makes these already expensive products unattainable for some.

Subjecting period products to state sales tax is discriminatory on the basis of sex, which is prohibited by state and federal constitutions. The "tampon tax," as it's colloquially called, disproportionately affects menstruating individuals.

If students don't have period products they miss school. Yet, they're required to go to school. So for some, the "tampon tax" becomes an educational tax, a social tax, or even an employment tax that is fundamentally based on sex, which is unconstitutional at its core.

In recent years, several states have been sued on behalf of menstruators who have to pay this tax. Most recently, the state of Texas repealed the tax.

The 6.5% tax rate on period products accounts for roughly 0.03% of total tax revenue in Kansas, or about \$3.3 million. That's an insulting price to put on the education of half the kids in our beloved state and I encourage each of you to make sure this tax is repealed.

Thank you for your consideration,

Brittany Zschoche  
Prairie Village, Kansas

References:

[https://www.ksrevisor.org/statutes/chapters/ch72/072\\_031\\_0020.html](https://www.ksrevisor.org/statutes/chapters/ch72/072_031_0020.html)

<https://www.periodlaw.org/state-scorecard/>

<https://capitol.texas.gov/BillLookup/History.aspx?LegSess=88R&Bill=SB379>