

**Equity.
Period.**

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

Written testimony in Support of SB 435 by Becca Houlehan of Leawood, KS

My name is Becca Houlehan. Along with my friend Izzy (who has provided her own written testimony), I co-founded a nonprofit organization to provide period products to people who need them.

I testified before this committee earlier in the 2024 session, and in the 6 weeks since then, our organization has raised more money, received more product donations, presented at events, and distributed thousands of pads and tampons to area schools. We get weekly requests, some from new schools, some from elementary schools. The need for period products is not decreasing and this is a very basic human need.

To date we've donated more than 28,000 pads and tampons to schools alone. A school nurse has told us that two tampons make the difference between a menstruating student attending class or staying home. Please consider how many more days of educational and social growth those 28,000 pads and tampons have supported.

Period products by themselves are costly. We know that pads average around 17 cents per item and tampons are about 22 cents each when purchased in larger quantities. In 2023, we spent \$3,300 on pads and tampons for our outreach. Every single dollar was donated or fundraised. And every single purchase also incurred taxes.

Let's say we bought all those products in Kansas. That means a little over \$200 would have been spent on the state sales tax of 6.5% alone, not including additional local sales tax. I've already mentioned that period products average 20 cents per item. That means if we weren't spending money on sales tax, we could have procured more than 1,000 additional period products. And if we go by the school nurse's metric, that is more than 500 school days that could be attended by menstruating students.

Further, I can tell you that as residents of eastern Kansas, we frequently travel to Missouri to buy period products since that state taxes them at a lower rate.

The tax on period products is burdensome for many Kansans. As a high school student, I know how important our schools are, providing education and social support that we all need. This tax is a real barrier to obtaining an education.

Thank you for your time and consideration.