



Exempting Feminine Hygiene Products from the Sales and Use Tax

Sponsored By: Council President Clark and Councilwomen Black and
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Denver Sales Tax

2019

Denver – 4.31%

State – 2.90%

RTD/SDCD – 1.10%

Combined Total – 8.31%

At the City Level

Washington DC

Recently began exempting feminine hygiene products from the sales tax in 2019.

Seattle, WA

Seattle City Council is researching sales tax removal and may act this Spring.

LA and NYC have made feminine hygiene products free in jails, juvenile detention facilities, public school bathrooms, and homeless shelters.

At the State Level

- Alaska
- Connecticut
- Delaware
- Florida
- Illinois
- Maryland
- Massachusetts
- Minnesota
- Montana
- Nevada
- New Hampshire
- New Jersey
- New York
- Oregon
- Pennsylvania

Fiscal Analysis

Individual impact analysis:

The average female menstruates for 39 years, subjecting them to approximately \$194.45 in sales tax over the course of their life time.

City impact analysis:

According to a fiscal analysis conducted by Treasury the estimated fiscal impact to Denver would be approximately \$450,000 annually.

No Taxation on Menstruation



- Sales tax on menstrual items disproportionately impact low-income people who menstruate and people who menstruate experiencing homelessness.
- People who menstruate experiencing homelessness report changing their tampons less frequently, subjecting them to increased risks of infection and toxic shock syndrome.
- Menstruation is not a choice, but a bodily function that most females experience throughout their lives

Bill Language

- Sales tax exemption will not make feminine hygiene products exempt from state sales tax and RTD/SDCD sales tax.
- The bill adds feminine hygiene products to Sec. 53-26 and Sec. 53-97 of the D.R.M.C. and defines “Feminine Hygiene Products” in Sec. 53-24 and Sec. 53-95 of the D.R.M.C.
- The bill defines feminine hygiene products as:

“Feminine hygiene products” means products that are designed to absorb or contain menstrual flow. Feminine hygiene products include, but are not limited to, tampons, menstrual pads and sanitary napkins, pantliners, menstrual sponges, and menstrual cups.

Questions?

