

Period Law

Menstrual products are subject to sales tax in 22 states. A back-of-the-envelope calculation (see below for details) suggests that the tax generates about \$109.2 million in revenue annually—or, by state:

State	Estimated annual tampon tax revenue (in millions)	...as a percentage of total revenue
Alabama	\$5.8	0.01%
Arizona	\$7.1	0.01%
Arkansas	\$3.0	0.01%
Georgia	\$9.4	0.01%
Hawaii	\$0.8	0.004%
Idaho	\$0.9	0.01%
Indiana	\$5.6	0.01%
Kansas	\$2.7	0.01%
Kentucky	\$3.4	0.01%
Mississippi	\$2.3	0.01%
Missouri	\$5.9	0.01%
North Carolina	\$8.9	0.01%
North Dakota	\$0.6	0.01%
Oklahoma	\$3.7	0.01%
South Carolina	\$4.5	0.01%
South Dakota	\$0.6	0.01%
Tennessee	\$8.3	0.02%
Texas	\$28.3	0.01%
Utah	\$2.2	0.01%
West Virginia	\$1.3	0.01%
Wisconsin	\$3.6	0.01%
Wyoming	\$0.3	0.003%
Total	\$109.2	0.01%

Here's how we got these numbers. You can see all our math on [this spreadsheet](#). (Look out for the annotations and comments.)

First, we had to estimate the market for menstrual products in a given state. The Bureau of Economic Analysis provides state-level statistics on “personal consumption expenditures” for many categories of goods. It doesn't have a category specifically for menstrual products, but it includes them in a bucket called “[Other Nondurable Goods](#)” (ONG, listed in column F on the spreadsheet). Keep that in mind for a second.

According to Statista, the [national market](#) for “feminine hygiene” products is about \$4 billion. We figured that a given state's share of that market would be proportional to its share (column H) of the total national expenditure on ONG. An example: Alabamans spend \$20.1 billion a year on ONG, which amounts to 1.6% of the national total, \$1.3 trillion—so we estimate that the market for menstrual products there (column J) is 1.6% of \$4 billion, or \$63 million.

Then we applied the tampon tax to those estimates (column L). [The Tax Foundation](#) reports the state-level sales tax and the average local sales tax in each state (columns C and D). In Alabama, the combined state and local rate (column E) is 9.22%, which would generate \$5.8 million in revenue from that \$63 million market.

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		State sales tax rate (2020)	Average local sales tax rate (2020)	Combined sales tax rate (2020)	State "other nondurable goods" personal consumption expenditures (2020, in millions)	Total "other nondurable goods" personal consumption expenditures (2020, in millions)	State share of national ONG expenditures	Total national market for feminine hygiene products (2020)	Estimated state annual expenditure on feminine hygiene products	Estimated state annual revenue from sales of feminine hygiene products (excluding local tax)	Estimated local annual revenue from sales of feminine hygiene products	Estimated annual tampon tax revenue (in millions)	Total state revenue (2020, in billions)	Estimated tampon tax as a percentage of total revenue
1	Alabama	4.00%	5.22%	9.22%	\$20,144.10	\$1,281,544.60	1.57%	\$4,010,000,000	\$63,031,627	\$2,521,265	\$3,290,251	\$5.8	\$47.8	0.01%
2	Arizona	5.60%	2.80%	8.40%	\$26,944.90	\$1,281,544.60	2.10%	\$4,010,000,000	\$84,311,579	\$4,721,448	\$2,360,724	\$7.1	\$62.2	0.01%
3	Arkansas	6.50%	2.97%	9.47%	\$10,144.70	\$1,281,544.60	0.79%	\$4,010,000,000	\$31,743,138	\$2,063,304	\$942,771	\$3.0	\$28.6	0.01%
4	Georgia	4.00%	3.31%	7.31%	\$40,976.40	\$1,281,544.60	3.20%	\$4,010,000,000	\$128,216,657	\$5,128,666	\$4,243,971	\$9.4	\$83.5	0.01%
5	Hawaii	4.00%	0.44%	4.44%	\$5,567.00	\$1,281,544.60	0.43%	\$4,010,000,000	\$17,419,347	\$696,774	\$76,645	\$0.8	\$19.6	0.004%
6	Idaho	6.00%	0.03%	6.03%	\$4,777.80	\$1,281,544.60	0.37%	\$4,010,000,000	\$14,949,911	\$896,995	\$4,485	\$0.9	\$16.1	0.01%
7	Indiana	7.00%	0.00%	7.00%	\$25,386.90	\$1,281,544.60	1.98%	\$4,010,000,000	\$79,436,540	\$5,560,558	\$0	\$5.6	\$68.9	0.01%
8	Kansas	6.50%	2.18%	8.68%	\$9,912.00	\$1,281,544.60	0.77%	\$4,010,000,000	\$31,015,011	\$2,015,976	\$676,127	\$2.7	\$30.6	0.01%
9	Kentucky	6.00%	0.00%	6.00%	\$18,237.10	\$1,281,544.60	1.42%	\$4,010,000,000	\$57,064,554	\$3,423,873	\$0	\$3.4	\$45.4	0.01%
10	Mississippi	7.00%	0.07%	7.07%	\$10,613.00	\$1,281,544.60	0.83%	\$4,010,000,000	\$33,208,466	\$2,324,593	\$23,246	\$2.3	\$29.9	0.01%
11	Missouri	4.22%	3.96%	8.18%	\$23,077.80	\$1,281,544.60	1.80%	\$4,010,000,000	\$72,211,282	\$3,047,316	\$2,859,567	\$5.9	\$53.6	0.01%
12	North Carolina	4.75%	2.22%	6.97%	\$41,029.50	\$1,281,544.60	3.20%	\$4,010,000,000	\$128,382,809	\$6,098,183	\$2,850,098	\$8.9	\$96.7	0.01%
13	North Dakota	5.00%	1.86%	6.86%	\$2,856.10	\$1,281,544.60	0.22%	\$4,010,000,000	\$8,936,842	\$446,842	\$166,225	\$0.6	\$11.9	0.01%
14	Oklahoma	4.50%	4.44%	8.94%	\$13,303.40	\$1,281,544.60	1.04%	\$4,010,000,000	\$41,626,826	\$1,873,207	\$1,848,231	\$3.7	\$37.0	0.01%
15	South Carolina	6.00%	1.46%	7.46%	\$19,475.80	\$1,281,544.60	1.52%	\$4,010,000,000	\$60,940,492	\$3,656,429	\$889,731	\$4.5	\$49.9	0.01%
16	South Dakota	4.50%	1.90%	6.40%	\$2,857.90	\$1,281,544.60	0.22%	\$4,010,000,000	\$8,942,474	\$402,411	\$169,907	\$0.6	\$8.8	0.01%
17	Tennessee	7.00%	2.53%	9.53%	\$27,780.50	\$1,281,544.60	2.17%	\$4,010,000,000	\$86,926,202	\$6,084,834	\$2,199,233	\$8.3	\$53.5	0.02%
18	Texas	6.25%	1.94%	8.19%	\$110,385.70	\$1,281,544.60	8.61%	\$4,010,000,000	\$345,400,899	\$21,587,556	\$6,700,777	\$28.3	\$276.4	0.01%
19	Utah	6.10%	1.08%	7.18%	\$9,582.50	\$1,281,544.60	0.75%	\$4,010,000,000	\$29,983,994	\$1,829,024	\$323,827	\$2.2	\$31.7	0.01%
20	West Virginia	6.00%	0.41%	6.41%	\$6,300.60	\$1,281,544.60	0.49%	\$4,010,000,000	\$19,714,808	\$1,182,888	\$80,831	\$1.3	\$18.6	0.01%
21	Wisconsin	5.00%	0.46%	5.46%	\$21,264.70	\$1,281,544.60	1.66%	\$4,010,000,000	\$66,538,025	\$3,326,901	\$306,075	\$3.6	\$58.8	0.01%
22	Wyoming	4.00%	1.34%	5.34%	\$1,760.50	\$1,281,544.60	0.14%	\$4,010,000,000	\$5,508,669	\$220,347	\$73,816	\$0.3	\$9.9	0.003%
Totals									\$1,415,510,150	\$79,109,392	\$30,086,540	\$109.2	\$1139.5	0.01%