

Period Law

Menstrual products are subject to sales tax in 21 states. A back-of-the-envelope calculation (see below for details) suggests that the tax generates about \$80.9 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%
Utah	\$2.2	0.01%
West Virginia	\$1.3	0.01%
Wisconsin	\$3.6	0.01%
Wyoming	\$0.3	0.003%
Total	\$80.9	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.) Review the following page too.

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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