

Period Law

Menstrual products are subject to sales tax in 20 states. A back-of-the-envelope calculation (see below for details) suggests that the tax generates about \$95.7 million in revenue annually—or by state:

State	Estimated annual tampon tax revenue (in millions)	...as a percentage of total revenue
Alabama	\$6.9	0.0429%
Arizona	\$9.3	0.0383%
Arkansas	\$3.6	0.0285%
Georgia	\$12.0	0.0353%
Hawaii	\$0.9	0.0084%
Idaho	\$1.3	0.0162%
Indiana	\$7.1	0.0242%
Kansas	\$3.3	0.0262%
Kentucky	\$4.0	0.0240%
Mississippi	\$2.7	0.0263%
Missouri	\$7.8	0.0460%
North Carolina	\$11.1	0.0288%
North Dakota	\$0.8	0.0143%
Oklahoma	\$4.5	0.0338%
South Dakota	\$0.7	0.0288%
Tennessee	\$10.4	0.0458%
Utah	\$3.1	0.0227%
West Virginia	\$1.5	0.0219%
Wisconsin	\$4.5	0.0191%
Wyoming	\$0.4	0.0156%
<i>Total</i>	\$95.7	

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 E on the spreadsheet). Keep that in mind for a second.

According to Statista, the [national market](#) for “feminine hygiene” products is about \$5 billion. We figured that a given state’s share of that market would be proportional to its share (column G) of the total national expenditure on ONG. An example: Alabamans spend \$22 billion a year on ONG, which amounts to 1.5% of the national total, \$1.46 trillion—so we estimate that the market for menstrual products there (column I) is 1.5% of \$5 billion, or \$75.1 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 B and C). In Alabama, the combined state and local rate (column D) is 9.25%, which would generate \$6.9 million in revenue from that \$75 million feminine hygiene market.

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