

## **Period Law / STAMP Act Talking Points**

June 2024

### **What is The STAMP Act?**

- H.R. 7905, aka The STAMP Act, is a proposed federal law that would end the **tampon tax** across the country.
- The Act would make it “unlawful for a State, or unit of local government of a State, to impose a tax on the retail sale of a menstrual product.”<sup>1</sup>

### **What is the Tampon Tax?**

- The Tampon Tax is the colloquial name for the sales tax levied by 20 states on purchases of menstrual products, including pads, tampons, liners and cups. For more information, see **Period Law’s Tampon Tax Talking Points**.

### **Why does Period Law Support the STAMP Act?**

- ***Menstrual products are essential for daily life.*** As lawyers, we appreciate the argument for state sovereignty around sales tax. However, we challenge anyone to name any other category of personal property that is a medical necessity for one-half of the population and not the other.
  - While not ideal, you can leave home for school or work without breakfast; you cannot leave home without a pad or tampon when you are menstruating without the risk of soiling your clothes and public property.
  - Note that all low-income American children are entitled to free school lunch.
- ***The Tampon Tax is unconstitutional.*** Taxing medical necessities used by women -- a protected class under federal and state constitutions -- violates constitutional Equal Protection clauses.
  - State legislators who have considered but failed to advance bills to end the tampon tax have intentionally discriminated against women.
  - States that are members of Streamlined Sales Tax (SST) and have checked the "taxable" box next to the “menstrual discharge collection device” category on the Taxability Matrix are intentionally discriminating against women.
- ***This bill rectifies a decades-old injustice.*** Arguably, states never meant to tax these medical necessities. This federal bill repairs state sales tax laws, all of which exempt certain necessities.
  - All states (except Illinois, which uses a reduced rate of 1%) exempt prescription drugs, including Viagra and Rogaine.
- ***Only this category of goods warrants a federal bill.*** Period Law draws a bright circle around menstrual discharge collection devices for federal legislation.
  - While we support state sales tax exemptions for groceries and diapers, we would not argue similarly for a federal law requiring these items to be sales tax exempt. *There is no slippery slope.*

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<sup>1</sup> <https://www.congress.gov/bill/118th-congress/house-bill/7905/text>