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# Kentucky needs to stop taxing women for their periods | Opinion

*On March 9, Period Law will join Louisville-based purchasers of menstrual products in suing the Commonwealth of Kentucky for continuing to tax items that are, by FDA definition, medical devices.*

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## Key Points

- Kentucky taxes menstrual products while exempting items like beer nuts and wedding cakes.
- The FDA classifies tampons and pads as medical devices, and the AMA deems them essential for women's health.
- A legal nonprofit, Period Law, is suing Kentucky, arguing the tampon tax is unconstitutional.
- Twenty-three other states have already passed legislation to exempt menstrual products from sales tax.

Kentucky exempts beer nuts and party mix from sales tax, but still taxes menstrual products. Wedding cakes are also exempt from sales tax, but the average woman will pay thousands in sales tax over her lifetime for medically necessary products to manage her period.

Period Law's work has helped [23 states](#) pass legislation to exempt menstrual products from sales tax, including red states like Alabama, Arkansas, Florida, Louisiana, Nebraska, Missouri, South Carolina and Texas. Bills have been filed by both [Republicans and Democrats in Kentucky](#) for several years, but they haven't been prioritized.

The legal question is whether equal protection principles prohibit governments from imposing unequal burdens based on sex without sufficient justification. Period products are not optional and they are only required for women.

## Economic burden for a women's health care essential

When I started a national legal campaign to end the “tampon tax” a decade ago, Kentucky was like [40 other states](#) that taxed these products, even though the U.S. Food and Drug Administration classifies tampons as [Class II medical devices](#) and menstrual pads as [Class I medical devices](#). Further, the American Medical Association deems menstrual products “essential for women’s health,” calling the tampon tax a “regressive penalty.”

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The economic burden is not enormous in any given purchase. That has been part of the problem. It’s small enough to ignore, large enough to accumulate. A sales tax may add only a small amount to any single purchase, but that added cost accumulates over decades of monthly use.

Using 2026 Kentucky retailer data, the average cost of a box of 36-40 brand-name tampons is approximately \$8.00 to \$11.50, or between \$0.23 and \$0.32 per tampon. [Due to national inflation trends, prices of tampons increased approximately 36% from 2019 to 2024. Thus, the amount of tax has also increased by that amount. The average woman will use more than 11,000 tampons or pads in a lifetime, resulting in paying approximately \\$2,530 to \\$3,520 in taxable menstrual products.](#)

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## An unconstitutional tax

Ultimately, the tampon tax is unconstitutional.

In 2016, Period Law coordinated a [class action lawsuit](#) in New York on behalf of women who paid the tax, prompting the state to end its tax within months. Additional lawsuits prompted legislative repeal in California, Connecticut, Florida, Michigan and Ohio. Today, 18 states, including Kentucky, maintain an unjust, unconstitutional sales tax on menstrual products.

That is why on March 9, Period Law will join Louisville-based purchasers of menstrual products in suing the Commonwealth of Kentucky for continuing to tax items that are, by FDA definition, medical devices.

The women of Kentucky deserve to be treated fairly in our tax code, just as they are in 23 other states, and we look forward to presenting our case in court.

**Tell us what you think:** [Submit your letter to the editor.](#)

*Laura Strausfeldis the founder and executive director of Period Law, a legal nonprofit founded in 2016 to advance menstrual equity by ensuring menstrual products are tax-free, safe, and available at no cost to all who need them.*