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**Permanent Commission on the Status of Women**

*The State's leading force for women's equality*

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**Testimony of  
 The Permanent Commission on the Status of Women  
 Submitted to the  
 Public Health Committee  
 March 7, 2016**

**Re: S.B. 216, AN ACT EXPANDING THE SALES TAX EXEMPTION TO INCLUDE FEMININE HYGIENE PRODUCTS AND DISPOSABLE OR REUSABLE DIAPERS**

Senators Gerratana and Markley, Representatives Ritter and Srinivasan, and distinguished members of the Public Health Committee, thank you for this opportunity to provide testimony on behalf of the Permanent Commission on the Status of Women (PCSW) in support of S.B. 216 An Act Expanding the Sales Tax Exemption to include Feminine Hygiene Products and Disposable or Reusable Diapers.

If you ask any woman in this room if she considers the purchase and use of feminine hygiene products to be a necessity, one for which there is not a suitable substitute, I can guarantee every single one will say yes. Let me begin with some basics about menstruation. Menstruation is a biological function experienced once a month for about three to five days by women for the better part of our lifetimes. In the United States, the average age a girl first gets her period is 12 and she will continue getting her period every month until, on average, age 50.

Including feminine hygiene products in the long list of products and services exempt from the sales tax – a list that includes rare or antique coins (C.G.S. §12-412(45)), shoe repair services (C.G.S. §12-412(105)) and aircraft having a maximum certificated takeoff weight of 6,000 pounds or more (C.G.S. §12-412(99)) – is an issue of fundamental fairness and equity. There may, in fact, be reasons grounded in good public policy supporting the exemptions I just mentioned. This begs the question, however, what is the public policy reason explaining why feminine hygiene products are not exempt. Perhaps there is an answer, but I have yet to hear one that makes sense.

In Connecticut, disposable pads used for incontinence are exempt from the sales tax (C.G.S. §12-412(53)), presumably because these products treat a medical condition out of the control of those who suffer from it. While I would not suggest that having one's period is a medical condition that requires treatment, getting one's period is a biological function, not a choice, nor is the purchase of feminine hygiene products a choice, as there is no other option or alternative.

All but five states – Massachusetts, Maryland, Minnesota, New Jersey and Pennsylvania – tax feminine hygiene products. It's time for Connecticut to join those states and stop taxing women on our biology. And while the PCSW appreciates Connecticut's current fiscal climate, it is fundamentally unfair to