

March 8, 2019

The Member Autumn R. Burke, Chair  
Committee on Revenue and Taxation  
Legislative Office Building  
1020 N Street, Room 167A  
Sacramento, CA 95814

**RE: SUPPORT AB 31 (Garcia): Sales and use taxes: exemption: sanitary napkins: tampons: menstrual sponges and menstrual cups**

Dear Assembly Member Burke,

The American Academy of Pediatrics, California (AAP-CA) representing the over 5,000 board-certified pediatrician members of California AAP Chapters 1, 2, 3 and 4 statewide strongly supports proposed legislation AB 31 (Garcia) eliminating the sales tax currently imposed on tampons and other feminine hygiene products.

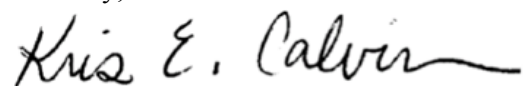
A 1989 Illinois Supreme Court ruling defined menstrual products as a clinical need. Menstrual products are recognized as a necessity in prisons and jails where female inmates are provided with sanitary items. California's tax code exempts health items like walkers, medical identification tags, and prescription medication, including Viagra®. Yet tampons and sanitary napkins are not exempt even though they are far from being luxuries since women do not have the choice to ignore their periods.

Women currently pay over \$20 million annually in sales taxes for tampons in California. This tax disproportionately affects women with lower incomes, including teens, since it is a higher percentage of their total income. Feminine hygiene products are not covered by the Supplemental Nutrition Assistance Program (SNAP) or other welfare programs.

When women cannot afford feminine hygiene products, they must look to alternatives that are often unsanitary or re-use or overuse products that can lead to infection and health problems. Some women must miss work or school because of lack of access, undermining their attempts to reach their full potential. AB 31 would provide expanded access to these necessary products for the millions of women in California.

This legislation would reduce cost barriers to California women and girls in need of affordable access to a basic commodity vital for the healthy development of children. Pediatricians across the state urge you to vote AYE on AB 31 (Garcia). Thank you for your public service and leadership on behalf of the health and well-being of children, youth, and families in California.

Sincerely,



Kris Calvin  
Chief Executive Officer  
American Academy of Pediatrics, California  
cc: AAP-CA Leadership, Assembly Member Cristina Garcia