

STAND. COM. REP. NO. **2500**

Honolulu, Hawaii

**FEB 18 2022**

RE: S.B. No. 2954  
S.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-First State Legislature  
Regular Session of 2022  
State of Hawaii

Sir:

Your Committee on Health, to which was referred S.B. No. 2954 entitled:

"A BILL FOR AN ACT RELATING TO FEMININE HYGIENE PRODUCTS,"

begs leave to report as follows:

The purpose and intent of this measure is to provide an exemption from the General Excise Tax (GET) for the sale of feminine hygiene products in the State, beginning July 1, 2022.

Your Committee received testimony in support of this measure from the State Council on Developmental Disabilities; Hawaii Food Industry Association; Retail Merchants of Hawaii; Common Cause Hawaii; Hawai'i Public Health Institute; Ma'i Movement Hawai'i, Inc.; Save Medicaid Hawaii; and four individuals. Your Committee received comments on this measure from the Department of Taxation, Department of Budget and Finance, and Tax Foundation of Hawaii.

Your Committee finds that feminine hygiene products are a basic need, not a luxury, for persons who menstruate. The imposition of the general excise tax (GET) on these products, therefore, operates as a regressive tax burden on those in lower income households. This measure exempts from the GET, the sale of feminine hygiene products, beginning July 1, 2022.

Your Committee acknowledges the testimony of the Department of Tax, which recommended that the exemption to the GET should be



made effective January 1, 2023, to allow the Department to make necessary form and computer system modifications. Therefore, your Committee has amended this measure by inserting an effective date of January 1, 2023, to facilitate the administration of this measure.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2954, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 2954, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on  
behalf of the members of the  
Committee on Health,



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JARRETT KEOHOKALOLE, Chair



