

DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

ISAAC W. CHOY
DIRECTOR OF TAXATION

To: The Honorable Donovan M. Dela Cruz, Chair;
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;
and Members of the Senate Committee on Ways and Means

From: Isaac W. Choy, Director
Department of Taxation

Date: Friday, February 18, 2022
Time: 10:10 A.M.
Place: Via Video Conference, State Capitol

Re: S.B. 2863, S.D. 1, Relating to Feminine Hygiene Products

The Department of Taxation (Department) appreciates the intent of S.B. 2863, S.D. 1, and offers the following comments.

S.B. 2863, S.D. 1, adds a new section to chapter 237, Hawaii Revised Statutes (HRS), exempting “all gross proceeds arising from the sale of feminine hygiene products within the State” from the general excise tax (GET). “Feminine hygiene products” being defined to include, but not be limited to, sanitary napkins; tampons; panty liners; douches; feminine hygiene syringes; and creams, foams, ointments, jellies, powders, and spray used for vaginal hygiene purposes.

The Department appreciated the previous committees change of effective date to January 1, 2023, as requested. This delay avoids mid-year changes to taxation while also providing time for taxpayer education on this significant change. Additionally, this will allow sufficient time to make the necessary form and computer system modifications.

Thank you for the opportunity to provide comments on this measure.

DAVID Y. IGE
GOVERNOR



CATHY BETTS
DIRECTOR

JOSEPH CAMPOS II
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES

P. O. Box 339
Honolulu, Hawaii 96809-0339

February 16, 2022

TO: The Honorable Senator Donovan M. Dela Cruz, Chair
Senate Committee on Ways & Means

FROM: Cathy Betts, Director

SUBJECT: **SB 2863 SD1 - RELATING TO FEMININE HYGIENE PRODUCTS.**

Hearing: February 18, 2022, 10:10 a.m.
Via Videoconference, State Capitol

DEPARTMENT'S POSITION: The Department of Human Services (DHS) supports this measure, provides comments, and defers to the Department of Taxation.

PURPOSE: The purpose of this measure is to exempt the sale of feminine hygiene products from the general excise tax. Effective 01/01/2023. (SD1)

The SD1 changed the effective date to January 1, 2023, per the Department of Taxation's suggestion and made technical amendments.

Exempting the sale of feminine hygiene products from the general excise tax will provide some financial relief to Hawaii's residents, given the increased costs of rent, food, and most consumer goods. In addition, DHS recognizes the barriers that individuals face when attempting to access or purchase menstrual products. These barriers often prevent vulnerable youth and adults from fully engaging in education or employment and inhibit healthy social interactions. Creating ease of access and free or tax-free menstrual products for youth and adults has the potential to increase their confidence, educational and employment success, and improve their health and well-being outcomes.

Thank you for the opportunity to provide testimony on this bill.

DAVID Y. IGE
GOVERNOR



CRAIG K. HIRAI
DIRECTOR

GLORIA CHANG
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

WRITTEN ONLY
TESTIMONY BY CRAIG K. HIRAI
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
TO THE SENATE COMMITTEE ON WAYS AND MEANS
ON
SENATE BILL NO. 2863, S.D. 1

February 18, 2022
10:10 a.m.
Room 211 and Videoconference

RELATING TO FEMININE HYGIENE PRODUCTS

The Department of Budget and Finance (B&F) offers comments on this bill.

Senate Bill No. 2863, S.D. 1, amends Section 237-24.3, HRS, to exempt feminine hygiene products from the State general excise tax.

B&F notes that the federal American Rescue Plan (ARP) Act restricts states from using ARP Coronavirus State Fiscal Recovery Funds (CSFRF) to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the CSFRF have been spent. If a state cuts taxes during this period, it must demonstrate how it paid for the tax cuts from sources other than the CSFRF, such as:

- By enacting policies to raise other sources of revenue;
- By cutting spending; or
- Through higher revenue due to economic growth.

If the CSFRF provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the U.S. Treasury.

The U.S. Department of Treasury has issued rules governing how this restriction is to be administered. B&F will be working with the money committees of the Legislature to ensure that the State of Hawai'i complies with this ARP restriction.

Thank you for your consideration of our comments.

SB-2863-SD-1

Submitted on: 2/16/2022 11:37:42 AM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Mike Golojuch, Sr.	Testifying for Rainbow Family 808	Support	No

Comments:

Rainbow Family 808 strongly supports SB2863. Please pass. Thank you.

Mike Golojuch, Sr., Secretary/Board Member, Rainbow Family 808

Statement Before The
SENATE COMMITTEE ON WAYS AND MEANS
Friday, February 18, 2022
10:10 AM
Conference Room 211 and Via Videoconference

in consideration of
SB 2863, SD1
RELATING TO FEMININE HYGIENE PRODUCTS.

Chair DELA CRUZ, Vice Chair KEITH-AGARAN, and Members of the Senate Ways and Means Committee

Common Cause Hawaii submits comments in support of SB 2863, SD1, which exempts the sale of feminine hygiene products from the general excise tax.

Common Cause Hawaii is a nonprofit, nonpartisan, grassroots organization dedicated to reforming government and strengthening our representative democracy - one that works for everyone.

Common Cause Hawaii understands that gender and racial equality is a crucial feature of successful democratic societies and effective democratic governments. The high cost of feminine hygiene products is a form of gender-based exclusion, which is especially an issue for marginalized populations. SB 2863, SD1 will provide an exemption from GET for the sale of feminine hygiene products in Hawaii starting July 1, 2023, reducing to some extent the financial burden on women and strengthening democracy for all.

Thank you for the opportunity to provide comments in support of SB 2863, SD1. If you have questions of me, please contact me at sma@commoncause.org.

Very respectfully yours,

Sandy Ma
Executive Director, Common Cause Hawaii

SB-2863-SD-1

Submitted on: 2/16/2022 12:38:38 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Rachel Kuenzi	Testifying for Planned Parenthood Alliance Advocates - Hawai'i	Support	No

Comments:

Planned Parenthood Alliance Advocates - Hawai'i supports SB 2863.



To: The Honorable Donovan M. Dela Cruz, Chair,
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair, and
Members of the Senate Committee on Ways and Means

Re: **SB 2863, SD1 – RELATING TO FEMININE HYGIENE PRODUCTS**

Hearing: Friday, February 18, 2022, 10:10 a.m., Conference Room 211 & Via
Videoconference

Position: Strong support

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means:

The Health Committee of the Democratic Party of Hawai'i strongly supports SB 2863, SD1. This measure exempts the sale of feminine hygiene products from the general excise tax.

The DPH Health Committee favors this bill because it will assist about 288,348 women and girls between the ages of 12 and 45 with feminine hygiene products necessary for a healthful lifestyle. There are several products and services that are allowed GET exemptions because of their healthful properties. Take for example, the following GET exemptions for Tax Year 2022: certain Drugs and Prosthetic Devices (§237-24.3(6)); Affordable Housing (§§46-15.1, 201H-36 237-29, 238-3(j)); Food Stamps and WIC (§237-24.3(5)); and TRICARE (§2-24(17)). These examples serve as precedent for feminine hygiene products because likewise, feminine hygiene products are necessary for healthful lifestyles; therefore, it follows that GET exemptions for feminine hygiene products for women and girls should be allowed. Mahalo for this opportunity to testify on this important matter.

Respectfully yours,

/s/ *Melodie R. Aduja*

Melodie R. Aduja

Chair, Health Committee, Democratic Party of Hawaii

Contact: legislativepriorities@gmail.com (808) 258-8889

SB-2863-SD-1

Submitted on: 2/17/2022 6:26:53 AM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Sarah Milianta-Laffin	Testifying for Mrs. Mili & 'Ilima Intermediate School Activist Club & GSA Club	Support	No

Comments:

February 18, 2022

COMMITTEE ON WAYS AND MEANS

Senator Donovan M. Dela Cruz, Chair

Senator Gilbert S.C. Keith-Agaran, Vice Chair

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

My name is Sarah "Mili" Milianta-Laffin and I teach at 'Ilima Intermediate in Ewa Beach. Myself, and the students I sponsor in the 'Ilima Intermediate Activist Club and the Rainbow Royales Gender Sexuality Alliance (GSA) Club are writing to you today asking for your support of Senate Bill 2863 which which exempts the sale of period products from the general excise tax aka "tampon tax".

The "tampon tax" exacerbates period poverty (the lack of access to clean menstrual products to those who menstruate) in our state because it makes period products more expensive to those who menstruate, especially at a time when many families are struggling financially. When families can't afford products, we know from a new study from the Ma'i Movement, that folks will use items that could be potentially unsafe to menstruators, like leaves, newspaper, and old rags.

My 'Ilima Intermediate School students have been working to fight period poverty in Hawaii schools since 2019. The first bill we helped with - House Bill 2430 during the 2020 Session - would have exempted period products from GET, and would have provided all Hawaii Public Schools with free period products. That bill died when COVID closed the legislature in 2020.

**Three legislative sessions later, this tax issue still hasn't been fixed, and it should be.
Please support SB 2863.**

With Aloha,

Sarah "Mili" Milianta-Laffin & 'Ilima Intermediate School Activist Club & GSA Club

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Exemption for Feminine Hygiene Products

BILL NUMBER: SB 2863 SD 1

INTRODUCED BY: Senate Committee on Commerce & Consumer Protection

EXECUTIVE SUMMARY: Exempts the sale of feminine hygiene products from the general excise tax. We observe that the current system taxes all over-the-counter hygiene products regardless of sex and wonder whether the proposed exemption will create inequality.

SYNOPSIS: Amends section 237-24.3, HRS, to add a new exemption for amounts received from the sale of feminine hygiene products. Defines “feminine hygiene product” as a sanitary napkin, sanitary towel, tampon, panty liner, douche, feminine hygiene syringe, menstrual cup, sanitary pad, or vaginal creams, foams, ointments, jellies, powders, and sprays.

EFFECTIVE DATE: January 1, 2023.

STAFF COMMENTS: The bill is intended to exempt feminine hygiene products from GET.

Existing law, namely section 237-24.3(6), exempts sales of prescription drugs and prosthetic devices. Over-the-counter medicines and products, whether to promote male or female health, are not exempt. Thus, Tax Information Release 86-4 states that “sales of items or merchandise considered not exempt include over-the-counter drugs sold without a prescription or drugs to be used for animals or other pets; medical supplies and devices such as bandages, thermometers, hypodermic needles, diaphragm syringes, gauzes, orthopedic support, inhalation extender devices, food products/supplements, dietary supplements, prophylactics, contact lens preparations, and the like.”

We observe that the current system taxes all over-the-counter hygiene products regardless of sex and wonder whether the proposed exemption will create inequality.

Digested: 2/16/2022



February 16, 2022

Senator Donovan Dela Cruz
Senate Committee on Ways and Means

Re: S.B. 2863, SD1 RELATING TO FEMININE HYGIENE PRODUCTS

Hearing: Friday, February 18, 2022, 10:10 a.m.

Dear Chair Dela Cruz, Vice Keith-Agaran, and Members of the Committee on Ways and Means:

Hawaii Women Lawyers (“HWL”) **supports the intent of S.B. 2863 SD1**, which provides an exemption from the General Excise Tax (“GET”), beginning July 1, 2023, for the sale of feminine hygiene products in the State.

The mission of Hawaii Women Lawyers is to improve the lives and careers of women in all aspects of the legal profession, influence the future of the legal profession, and enhance the status of women and promote equal opportunities for all.

Menstruation is a natural and inescapable experience for women and girls. However, this normal bodily function can create numerous challenges, raising not only health and hygiene issues, but also social and human rights issues, especially for those who lack access to adequate menstrual products. Women and girls who lack resources may be forced to use items that are not sufficient, safe or sanitary to manage their menstrual hygiene, or they may make the decision not to attend work or school at all when they are unable to access supplies. Families should not have to choose between being able to purchase feminine hygiene products, and putting food on the table for their families.

Providing a GET exemption for menstrual products in Hawaii schools will ease the financial burden of purchasing feminine hygiene products, and will help women and girls have a better chance at access to critical health and hygiene resources.

Because S.B. 2863 SD1 recognizes the importance of access to basic needs and its impact on gender equity, HWL supports this bill.

Thank you for the opportunity to submit testimony on this measure.



The Thirty-First Legislature, State of Hawaii
Senate Committee on Ways and Means
Honorable Chair Donovan Dela Cruz
Honorable Vice Chair Gilbert Keith-Agaran
Senator Lorraine Inouye
Senator Dru Kanuha
Senator Michelle Kidani
Senator Bennette Misalucha
Senator Sharon Moriwaki
Senator Maile Shimabukuro
Senator Brian Taniguichi
Senator Glenn Wakai
Senator Kurt Fevella

Friday, February 18, 2022, 10:10 am

RE: Support for SB2863 - Relating to Exemption on the Sale of Feminine Hygiene Products from the General Excise Tax

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee,

Ma'i Movement Hawai'i **strongly supports SB2863**, which serves to exempt feminine hygiene products from the general excise tax. Ma'i Movement Hawai'i is a locally grown organization committed to addressing menstrual inequity and ending period poverty, or the inability to buy and access menstrual products, due to factors including but not limited to financial constraints, lack of education, societal shame or stigma, and inadequate access to a clean facilities to maintain proper hygiene.

Ma'i Movement Hawai'i recognizes the all-encompassing societal challenges inherent in tackling the broader issue of period poverty that disproportionately affects students, low-income and houseless girls and women, trans and gender non-conforming individuals, and those that are incarcerated. We are particularly concerned with modeling estimates from a [2020 Aloha United Way ALICE report](#) that found nearly 60% of local families are struggling to meet basic needs due to the ongoing pandemic. Statistics from the [US Census Bureau](#) that take into consideration Hawai'i's high cost of living places 12.5% of the population living below the poverty rate, which is considerably higher than the official poverty measure of 9.5%.

The most recent data collected in Hawaii from the US Census Bureau is even more alarming and provides a deeper understanding of economic conditions and policy effects in Hawaii. According to recent data in the past month from the [Household Pulse Survey](#), 32% of local households report difficulties paying for

usual household expenses and 57% reporting difficulties are biologically female. In households with an income less than \$34,999, 84% had some difficulty and nearly a third found it very difficult. Even at the higher income bracket of \$100,000-\$149,999, 48% report difficulties paying usual household expenses.

We know from our work that those struggling to meet basic needs are likely to be the same individuals impacted by period poverty. Period poverty and menstrual inequity are a direct result of socioeconomic, gender, and racial injustices. The [2021 report conducted by Hawai'i State Commission on the Status of Women and Ma'i Movement Hawai'i](#) revealed the extent of the issue in the state. The exceptionally high cost of living and wage gap for women specifically exacerbate period poverty in Hawai'i. 90% of respondents believe period products are expensive and nearly 30% of respondents reported that they or someone in their household experienced difficulty obtaining period products, of which cost was the most cited reason. Menstruation impacts participation in work and school with half of respondents reporting missing school or work because of it. Additionally, 95% of respondents believe the government should remove the tax on period products.

Imposing a tax on period products is essentially imposing a tax on menstruating individuals, including but not limited to girls, women, trans and gender non-conforming individuals. While there are no over-the-counter products to promote male health that are exempt from GET, other medical products such as erectile dysfunction medication which is primarily used by men, is tax exempt in Hawai'i. Furthermore, the proposed exemption would not create inequality but correct it. Regardless if a menstruator is a high or low-income earner, they will bear a greater and consistent economic burden compared to a non-menstruating individual simply because of their biology. It is well-established in our statewide and other national reports that inadequate access to period products prevents menstruators from leading full, productive lives. Any opportunity to address inequity and create equality should be seriously considered, and we would expect such consideration if there were an over-the-counter hygiene product for the opposite sex that impacted their full participation in society.

Period products are tax-free in 23 states. Between 2016 and 2020, states, such as Nevada, New York, Florida, Connecticut, Illinois, Ohio, Utah, and Washington, have eliminated taxes on these items.

SB2863 is an initiative that takes steps to end period poverty in Hawai'i. The effort to exempt period products from the general excise tax would take steps to address:

- **Equality** - Taxing period products is unfair and inequitable to those who menstruate and those who do not. Such taxes target those who menstruate and therefore have a discriminatory effect.
- **Public Health** - Access to proper period products is crucial to women's and menstruator's health. It has been established that lack of proper menstrual hygiene is linked to many types of infections. (Sumpter & Torondel 2013; House et al. 2013; Sommer et al. 2015). The American Medical Association has even advocated for exempting menstrual hygiene products from sales taxes because "menstrual hygiene products are essential for women's health" (AMA 2016).
- **Affordability and Accessibility** - A [2018 study](#) analyzing the 2005 elimination of menstrual hygiene products from the sales tax base in New Jersey found that low-income consumers enjoy a benefit from the exemption by more than the size of the repealed tax. For high-income consumers, the tax break is shared equally with producers. The results suggest exempting period products

from the general excise tax would remove an unequal tax burden and make period products more accessible. (Cotropia, 2018).

- **Basic Needs** - Currently, recipients of benefits provided under the Supplemental Nutrition Assistance Program, Women, Infant, and Children (WIC) program, and the Temporary Assistance for Needy Families program cannot use their benefits to purchase period products and other basic hygienic products. We have anecdotal evidence that recipients subject themselves to unhygienic alternatives or exchange food for period products because of restrictions with government assistance for the most basic needs.

We urge you to support **SB2863** and welcome you to contact us with any additional questions you may have. Mahalo for your leadership and service to Hawai'i!

Aloha,

Nikki-Ann Yee
Co-Founder & President
Ma'i Movement Hawai'i



1050 Bishop St. PMB 235 | Honolulu, HI 96813
P: 808-533-1292 | e: info@hawaiiifood.com

Executive Officers

Charlie Gustafson, Tamura Super Mart
Eddie Asato, Pint Size Hawaii, *Vice Chair*
Gary Okimoto, Safeway, *Secretary/Treas.*
Lauren Zirbel, HFIA, *Executive Director*
John Schliff, Rainbow Sales and Marketing, *Advisor*
Stan Brown, Acosta Sales & Marketing, *Advisor*
Paul Kosasa, ABC Stores, *Advisor*
Derek Kurisu, KTA Superstores, *Advisor*
Toby Taniguchi, KTA Superstores, *Advisor*
Joe Carter, Coca-Cola Bottling of Hawaii, *Immediate Past Chair*

LATE

TO: Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

FROM: HAWAII FOOD INDUSTRY ASSOCIATION
Lauren Zirbel, Executive Director

DATE: February 18, 2022
TIME: 10:10am
PLACE: Via Videoconference

RE: SB2863 SD1 Relating to Feminine Hygiene Products

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, and distributors of food and beverage related products in the State of Hawaii.

HFIA is in support of this measure to exempt the sale of feminine hygiene products from the general excise tax. We believe that sales of food and other necessary items, such as feminine hygiene products should be exempted from the GET. Taxing these items disproportionately impacts lower income Hawaii consumers. We urge the Committee to pass this measure and to consider broader measures to remove regressive taxes on other necessary items and food. We thank you for the opportunity to testify.



LATE

HIPHI Board

Kilikina Mahi, MBA
Chair
KM Consulting LLC

JoAnn Tsark, MPH
Secretary
John A. Burns School of Medicine,
Native Hawaiian Research Office

Debbie Erskine
Treasurer

Keshia Adolpho, LCSW
Molokai Community Health Center

Camonia Graham - Tutt, PhD
University of Hawai'i - West O'ahu

Carissa Holley, MED
Hale Makua Health Services

May Okihiro, MD, MS
John A. Burns School of Medicine,
Department of Pediatrics

Misty Pacheco, DrPH
University of Hawai'i at Hilo

Michael Robinson, MBA, MA
Hawai'i Pacific Health

Kathleen Roche, MS, RN, CENP
Kaiser Permanente

Dina Shek, JD
Medical-Legal Partnership
For Children in Hawai'i

Garret Sugai

Titiimaea Ta'ase, JD
State of Hawai'i, Deputy Public Defender

HIPHI Initiatives

Coalition for a
Tobacco-Free Hawai'i

Community Health
Worker Initiative

COVID-19 Response

Hawai'i Drug & Alcohol Free
Coalitions

Hawai'i Farm to School Hui

Hawai'i Oral Health Coalition

Hawai'i Public Health Training Hui

Healthy Eating + Active Living

Kūpuna Food Security Coalition

Date: February 17, 2022

To: Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Committee on Ways and Means

Re: Support SB 2863, S.D.1, Relating to Feminine Hygiene Products

Hrg: February 18, 2022 at 10:10 AM via Videoconference

The Hawai'i Public Health Instituteⁱ is in **support of SB 2863, S.D. 1**, which exempts feminine hygiene products from the general excise tax.

Eliminating the general excise on feminine hygiene products offsets the regressive nature of sales taxes and will decrease the financial burden on people who menstruate, making these necessities more affordable.

Lack of access to feminine hygiene products may prevent menstruating individuals from fully participating in society, even missing work or school. In addition, reusing or wearing feminine hygiene products for too long can lead to infection. These infections can increase the risk for serious health problems, such as cervical cancer or infertility.

Thank you for the opportunity to provide testimony in support of SB 2863, S.D. 1.

Mahalo,

Amanda Fernandes, JD
Policy and Advocacy Director

ⁱ Hawai'i Public Health Institute is a hub for building healthy communities, providing issue-based advocacy, education, and technical assistance through partnerships with government, academia, foundations, business, and community-based organizations.

SB-2863-SD-1

Submitted on: 2/16/2022 11:02:36 AM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Cindy Nawilis	Individual	Support	No

Comments:

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the WAM Committee:

I am a resident of Makiki neighborhood in Honolulu and I strongly support SB2863 to exempt the sales of period products from the general excise tax in Hawai'i. Periods are costlier for those who have the least means, and often pay considerably more for the exact same items because they're subject to the inflated prices charged at stores. Sales taxes are also inherently regressive, causing a greater relative burden to low-income individuals. 23 states have already passed legislation to end the discriminatory tax on period products.

Thank you for the opportunity to testify in support of this bill.

SB-2863-SD-1

Submitted on: 2/16/2022 1:30:40 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Cynthia Reves	Individual	Support	No

Comments:

I support this legislation, which is long overdue.

SB-2863-SD-1

Submitted on: 2/16/2022 2:18:34 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Suzanne A. Service	Individual	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chari Keith Agaran and committee members!

I am a resident of Senate District 8 and House District 19 and I am testifying in strong support of SB 2863. Relating to Feminine Hygiene Products.

Please pass this bill to exempt feminine hygiene products from the state's general excise tax. We are talking about necessities, not luxuries. All women, at one time or another, need these supplies.

Thank you for the opportunity to testify.

Barbara J. Service MSW (ret.).

Public Social Welfare and Kupuna Advocacy

We

SB-2863-SD-1

Submitted on: 2/16/2022 6:32:41 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Michael Press	Individual	Support	No

Comments:

My name is Michael Press. I am a teacher at Ilima Intermediate in Ewa Beach on Oahu. Please support and pass this bill. Mahalo!

SB-2863-SD-1

Submitted on: 2/16/2022 6:59:21 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Ellen Godbey Carson	Individual	Support	No

Comments:

Please approve this bill. Hygiene products are a necessity for women and girls, and should be exempt from excise tax. Access to necessary hygiene products is important, especially for those who are financially strapped and start making decisions not to attend school or participate in other functions due to costs of hygiene products each month. This bill will help bring equity on that issue.

Thank you for your consideration and for supporting equity for women and girls.

SB-2863-SD-1

Submitted on: 2/16/2022 7:14:01 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Jaime Stevens, MD, MPH	Individual	Support	No

Comments:

Jaime Stevens, MD, MPH

1177 Queen St. #2707 Honolulu, HI, 96814

February 16, 2022

Hawai'i State Legislature Re: Testimony in Support of SB2863

Aloha Members of the Hawai'i State Senate,

I am a child, adolescent, and adult psychiatrist on O'ahu writing in support of this initiative to end period poverty in Hawai'i. I encourage you to support this bill as lack of access to menstrual products can result in not only inadequate educational, employment, social participation, and community service, but also psychological trauma and preventable medical conditions that can be serious and even life threatening.

As a majority of Hawai'ian families have reported concern about their ability to purchase menstrual products, I urge we join the many states who decline to tax folks who menstruate, thereby reducing the cost associated with this natural and healthy physiologic process.

Mahalo nui loa for your consideration in protecting the health and welfare of all of your constituents.

Jaime Stevens, MD, MPH, FAPA

SB-2863-SD-1

Submitted on: 2/16/2022 7:31:36 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Nalani Simpson	Individual	Support	No

Comments:

“Aloha Members of the Senate Ways & Means Committee,

My name is Nalani and I am a resident of Hawai'i. I strongly support **SB2863**, to exempt period products from the general excise tax. **PERIOD PRODUCTS ARE A NECESSITY, NOT A LUXURY.** They need to be easily accessible and affordable for every girl and woman. It would be outrageous for Period Poverty to exist in our islands and it is our kuleana to ensure this does not happen in Hawai'i nei. When we support our women of the islands we support the positive growth of our communities and people. Thank you for the opportunity to testify in support of this bill.”

SB-2863-SD-1

Submitted on: 2/16/2022 8:04:22 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Stacie M Burke	Individual	Support	No

Comments:

Rep. Donovan M. Dela Cruz, Chair

Rep. Gilbert S.C. Keith-Agaran, Vice Chair

Ways And Means Committee

February 18, 2022

Support for S.B. No. 2863 Relating to Feminine Hygiene Products

Aloha

I am writing in strong support for S.B. 2863.

Feminine hygiene products are a necessary expense for our menstruating citizens . Making these products exempt from the Hawai'i general excise tax will help to ease the burden that our low income families are faced with.

Mahalo

Stacie M. Burke

Aiea, Hawai'i

SB-2863-SD-1

Submitted on: 2/16/2022 11:25:21 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Thaddeus Pham	Individual	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the WAM Committee,

I am testifying in support of **SB2863 SD1** to exempt the sales of period products from the general excise tax in Hawai'i.

Periods are costlier for those who have the least means, and often pay considerably more for the exact same items because they're subject to the inflated prices charged at stores. Sales taxes are also inherently regressive, causing a greater relative burden to low-income individuals. 23 states have already passed legislation to end the discriminatory tax on period products.

As a public health professional, this measure would ensure essential health products are accessible and affordable for half of the population of Hawai'i.

With gratitude,

Thaddeus Pham (he/him)

SB-2863-SD-1

Submitted on: 2/17/2022 5:58:47 AM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Farrah-Marie Gomes	Individual	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Ways and Means Committee,

Thank you for this opportunity to provide testimony in support of SB2863, SD1 that proposes to exempt the sale of feminine hygiene products from the general excise tax. Although a member of the Hawaii County Committee on the Status of Women and the University of Hawaii Commission on the Status of Women, as well as serving as the Vice Chancellor for Student Affairs at the University of Hawaii at Hilo where I oversee our Women’s Center among other departments, the testimony I provide today is in my personal capacity as a lifelong resident and citizen of Hawaii Island.

It was heartwarming to read the pages of testimony submitted for this bill when it was heard earlier this month by the Committee on Commerce and Consumer Protection. I am grateful that your committee has agreed to hear this important bill as well. Access to and affordability of feminine hygiene products are part of a larger issue that can be described as period poverty. This is a real concept here in Hawai’i with women and girls often using sometimes unsanitary items like leaves and paper as pad/tampon alternatives. Those are not acceptable replacements for basic health reasons, yet women and girls find themselves in situations of having to choose between life’s basic necessities.

Parents do not choose the gender of their child and children who are born female are not asked at puberty if they wish to menstruate or not. Women do not have the choice the opt-out of having their period each month. These are some of the fundamental facts of life for women. The physical, psychological and social burdens of having to deal with menstruation once a month are challenging enough. Adding the financial burden to this can make it unsurmountable, especially for families who are already suffering to make ends meet during extremely difficult economic times.

Through an equity lens, this bill attempts to level some of the field that our young women are having to navigate during already tumultuous times of their lives. This bill attempts to remove part of a financial barrier and increase access to a necessity for some of the most vulnerable in our community.

Your support of young women across our entire state is recognized and greatly appreciated. I kindly ask for your vote in support of this measure. It carries a much larger message about

gender equity, so much so that entire communities are mobilized around and behind you to assist in moving this effort forward.

Mahalo,

Farrah-Marie Gomes, Ph.D.

SB-2863-SD-1

Submitted on: 2/17/2022 9:19:19 AM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Melissa W. Chong	Individual	Support	No

Comments:

Thank you Ways and Means committee for hearing SB2863 SD1 today and for hearing my testimony. Melissa Chong, Kihei Resident - I'd like to testify in strong **support of SB2863 SD1** to exempt the sales of period products from the general excise tax in Hawai'i. Every penny saved, helps families meet their basic needs. Continuing to support a tax that is targeted solely at your female constituents, for a basic needs item is not acceptable. I hope this can be rectified as soon as possible. Sales taxes are also inherently regressive, causing a greater relative burden to low-income individuals. Please follow the lead of the other 23 states have already passed legislation to end the discriminatory tax on period products. Thank you for the opportunity to testify in support of this bill.

SB-2863-SD-1

Submitted on: 2/17/2022 9:53:19 AM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Tami Whitney	Individual	Support	No

Comments:

Dear Chair Dela Cruz, Vice-Chair Keith-Agaran, and the Ways & Means committee,

I am testifying in **strong support** of **SB2863 SD1** to exempt the sale of feminine hygiene products from the general excise tax. I believe that sales of feminine hygiene products should be exempted from the GET. Taxing these items disproportionately impacts lower income Hawaii consumers.

Thank you for the opportunity to testify in strong support of this measure.

Tami Whitney

TO: Hawaii Committee of HTH
FROM: Abby Cuizon
DATE: February 18, 2022
RE: SB 2863

LATE

INTRODUCTION:

Hello, my name is Abby Cuizon and I am a graduate student at the University of Hawaii at Manoa. I identify as female, and my pronouns are she/her/hers. I AM FOR BILL SB 2863. As I identify as a female, I have to purchase feminine hygiene products that often become costly especially when tax is included. I am here to fully support this bill and to share my struggles of having to purchase feminine hygiene products.

BODY:

Feminine hygiene products in Hawaii cost women roughly \$300 a year according to SB 1398 of 2019. As a graduate student attending the University of Hawaii at Manoa, expenses between school and living can become costly. Oftentimes, I have to make a difficult decision whether to buy more groceries or buy feminine hygiene products. By exempting taxes on feminine hygiene products, it could reduce the difficult decisions women have to make and can prioritize their health. Feminine hygiene products are an extreme necessity for women such as tampons, sanitary napkins, creams, foams, etc. Items that are a necessity for women should not be taxed.

CONCLUSION:

To conclude, I'd like to thank you all for this opportunity to testify FOR SB 2863 I urge you to consider PASSING SB 2863 as it would make a tremendous difference for women needing to purchase feminine hygiene products. Exempting the feminine hygiene tax could alleviate any stressors a woman may have when purchasing such products. Thank you again for your time and have a wonderful day.

LATE

SB-2863-SD-1

Submitted on: 2/17/2022 11:45:45 PM

Testimony for WAM on 2/18/2022 10:10:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Ann S Freed	Individual	Support	No

Comments:

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and members,

Strong support for this bill which is a step towards eliminating the global pink tax on being born a women.

The pink tax refers to Gender-based pricing, an upcharge on products traditionally intended for women. Since these products are unique to women and also a necessity, taxing these products seems discriminatory on its face.

Mahalo,

Ann S. Freed

Life-time Feminist in Mililani