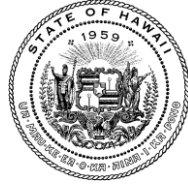


DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

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

To: The Honorable Sean Quinlan, Chair;
The Honorable Daniel Holt, Vice Chair;
and Members of the House Committee on Economic Development

From: Isaac W. Choy, Director
Department of Taxation

Date: Wednesday, March 16, 2022
Time: 10:00 A.M.
Place: Via Video Conference, State Capitol

Re: S.B. 2863, S.D. 2, Relating to Feminine Hygiene Products

The Department of Taxation (Department) appreciates the intent of S.B. 2863, S.D. 2, but opposes the measure in its present form and offers the following comments.

S.B. 2863, S.D. 2, 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 measure has a defective effective date of July 1, 2050.

The Department notes that the Senate Committee on Commerce and Consumer Protection, as well as the Committee on Ways and Means both made technical non-substantive amendments for the purposes of clarity, consistency, and style to the measure.

The intent of the bill is to “remove the unequal tax burden on women and make these products more accessible for low-income consumers.” However, the barrier to acquiring these items is likely not the GET imposed upon these purchases. Indeed, the benefit to the consumer, based upon estimates that women spend approximately \$300 annually on feminine hygiene products, would be \$12 per year, or one dollar per month. This savings is unlikely to alleviate the concerns for young women missing school or adult women missing work due to lack of feminine hygiene products due to poverty and the high cost of living in Hawaii. The Department believes that the better method of achieving the intent of this bill would be to create a program utilizing an appropriation to provide these products to those in need rather than offering a minimal tax exemption to all consumers of feminine hygiene products.

The Department respectfully requests that should this measure go forward as written that any changes to the GET be made effective January 1, 2023. This delay will avoid mid-year changes to taxation while also providing sufficient time to make the necessary form and computer system modifications.

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



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

Executive Officers

Charlie Gustafson, Tamura Super Market, *Chair*
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*

TO: Committee on Economic Development
Rep. Sean Quinlan, Chair
Rep. Daniel Holt, Vice Chair

FROM: HAWAII FOOD INDUSTRY ASSOCIATION
Lauren Zirbel, Executive Director

DATE: March 16, 2022
TIME: 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.

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 2

INTRODUCED BY: Senate Committee on Ways & Means

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: July 1, 2050.

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: 3/14/2022



The Thirty-First Legislature, State of Hawaii
House Committee on Economic Development
Honorable Chair Sean Quinlan
Honorable Vice Chair Daniel Holt
Representative Della Au Belatti
Representative Dale T. Kobayashi
Representative Richard Onishi
Representative Jackson Sayama
Representative Gregg Takayama
Representative Val Okimoto

Wednesday, March 16, 2022, 10:00 am

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

Dear Chair Quinlan, Vice Chair Holt, 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. We respectfully request the measure be amended to ensure that the consumer is exempted from the General Excise Tax. As drafted, only the seller is guaranteed the exemption.

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. We 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 property 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
Ma'i Movement Hawai'i



**TESTIMONY OF TINA YAMAKI, PRESIDENT
RETAIL MERCHANTS OF HAWAII
MARCH 16, 2022**

Re: SB 2863 RELATING TO FEMININE HYGIENE PRODUCTS

Good morning, Chairperson Quinlan and members of the House Committee on Economic Development. I am Tina Yamaki, President of the Retail Merchants of Hawaii and I appreciate this opportunity to testify.

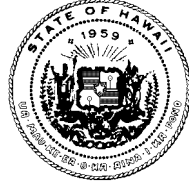
The Retail Merchants of Hawaii was founded in 1901, RMH is a statewide, not for profit trade organization committed to the growth and development of the retail industry in Hawaii. Our membership includes small mom & pop stores, large box stores, resellers, luxury retail, department stores, shopping malls, local, national, and international retailers, chains, and everyone in between.

We are in support of SB 2863 SD2 Relating to Hygiene Products. This measure exempts amounts received from the sale of feminine hygiene products from the general excise tax. Effective 7/1/2050.

Feminine hygiene products are a necessity and not a luxury for women. These products can be costly every month when needed. The consumer price index climbed 7% in 2021, the largest 12-month gain since June 1982, according to US Bureau of Labor Statistics. It is our understanding that under food stamps/SNAP and subsidies under the WIC (women, infants, and children) program that help with groceries, these programs do not cover menstrual products. We have all seen the price increases when we go to the grocery store or purchase new shoes or clothing. An exemption from the General Excise Tax would be especially beneficial to women in low-income households.

Mahalo for this opportunity to testify.

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

March 14, 2022

TO: The Honorable Representative Sean Quinlan, Chair
House Committee on Economic Development

FROM: Cathy Betts, Director

SUBJECT: **SB 2863 SD2 - RELATING TO FEMININE HYGIENE PRODUCTS.**

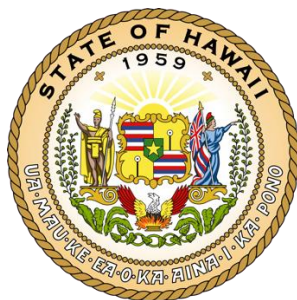
Hearing: March 16, 2022, 10:00 a.m.
Via Videoconference, State Capitol

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 amounts received from the sale of feminine hygiene products from the general excise tax. Effective 7/1/2050. (SD2) The SD1 changed the effective date to January 1, 2023, per the Department of Taxation's suggestion and made technical amendments. The SD2 defected the effective date and made additional 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.



‘O kēia ‘ōlelo hō’ike no ke
Komikina Kūlana Olakino o Nā Wāhine

Testimony on behalf of the
Hawai‘i State Commission on the Status of Women

In Support of S.B. 2863
March 14, 2022

Dear Chair Quinlan, Vice Chair Holt, and Honorable Members,

The Hawai‘i State Commission on the Status of Women writes in **support** of S.B. 2863, which would exempt menstrual products from the GET.

Menstruation is a basic, involuntary bodily function yet menstrual products are not considered as a necessity and are classified by the IRS as a non-medical device. Lack of supports for menstruation are a reflection of the secondary status of women. This is not a Third World issue. Menstrual products are not fully accessible to sizeable portions of the U.S. population. No one should have to choose between food or resources to manage her period, but this is a monthly reality for the majority of low-income women in the United States.

The lack of access to period products reduces equal opportunity for women and girls through lost classroom time and compromised health due to infection from improvised pads and tampons, as documented in the 2021 report *Understanding Period Poverty in Hawai‘i*.¹ To address “menstrual inequity,” New York, Illinois and California have made menstrual products freely available to 6-12 grade students in public schools. Fifteen states no longer tax menstrual products.

Period poverty degrading and dehumanizing for women, girls, and gender non-conforming people. Accordingly, the Commission respectfully urges the Committee to pass S.B. 2863.

Sincerely,

Khara Jabola-Carolus

¹ Weiss-Wolf, J. *The ERA Campaign and Menstrual Equity*, 43 Harbinger 168, 2019.

DAVID Y. IGE
GOVERNOR OF HAWAII



ELIZABETH A. CHAR, M.D.
DIRECTOR OF HEALTH

STATE OF HAWAII
STATE COUNCIL
ON DEVELOPMENTAL DISABILITIES
PRINCESS VICTORIA KAMĀMALU BUILDING
1010 RICHARDS STREET, Room 122
HONOLULU, HAWAII 96813
TELEPHONE: (808) 586-8100 FAX: (808) 586-7543
March 16, 2022

The Honorable Representative Sean Quinlan, Chair
House Committee on Economic Development
The Thirty-First Legislature
State Capitol
State of Hawai'i
Honolulu, Hawai'i 96813

Dear Representative Quinlan and Committee Members:

SUBJECT: SB2863 SD2 Relating to Feminine Hygiene Products

The Hawaii State Council on Developmental Disabilities **SUPPORTS SB2863 SD2**, which Exempts amounts received from the sale of feminine hygiene products from the general excise tax. Effective 7/1/2050. (SD2)

Individuals with intellectual/developmental disabilities (I/DD) living in a licensed or certified home only receive a \$50 a month personal allowance for their monthly incidental expenditures. The personal allowance these individuals receive has not been increased since 2007. This allowance is for the individual to use on incidental items the individuals may want, such as; telephone expenses, hobbies, prescription drugs, haircuts, clothing, snacks, eating out, bus fair, etc. However, these individuals usually have little money left to spend after paying for essential items of their choice, such as, feminine hygiene products including menstrual items.

Females living in these circumstances should not be forced to use half of their allowance on feminine hygiene products of their choice. Any decrease in the cost of these items can help support our individuals that require these feminine hygiene products in their daily lives.

Thank you for the opportunity to submit testimony in **support of SB2863 SD2**.

Sincerely,

A handwritten signature in blue ink that reads "Daintry Bartoldus".

Daintry Bartoldus
Executive Administrator

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 HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT
ON
SENATE BILL NO. 2863, S.D. 2

March 16, 2022
10:00 a.m.
Room 312 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. 2, 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.

Statement Before The
HOUSE COMMITTEE ON ECONOMIC DEVELOPMENT
Wednesday, March 16, 2022
10:00 AM
Conference Room 312 and Via Videoconference

in consideration of
SB 2863, SD2
RELATING TO FEMININE HYGIENE PRODUCTS.

Chair QUINLAN, Vice Chair HOLT, and Members of the House Economic Development Committee

Common Cause Hawaii supports, with a suggested amendment, SB 2863, SD2, 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, SD2 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.

Common Cause Hawaii suggests that SB 2863, SD2 be amended so that the consumer is exempt from the GET as well, as the seller. Currently, SB 2863, SD2 only exempts the seller.

Thank you for the opportunity to testify in support SB 2863, SD1 with the suggested amendment. 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-2

Submitted on: 3/14/2022 7:51:34 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Mike Golojuch, Sr.	Rainbow Family 808	Support	Written Testimony Only

Comments:

Rainbow Family 808 strongly supports SB2863. Please ensure the bill contains a provision so both the seller and consumer are exempt from paying the excise tax. We, for a part, are more concerned that the consumer is exempt. Please pass the bill with the appropriate amendment. Thank you.

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

SB-2863-SD-2

Submitted on: 3/14/2022 11:20:30 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Rozlyn Calderon	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Quinlan and Vice Chair Holt,

My name is Rozlyn Calderon, I am the regional field organizer for Planned Parenthood Alliance Advocates Hawai'i. I am writing today in strong support of SB2863. Tackling the tax on period products is essential to work towards a more equitable society. I ask that the bill be amended to ensure that the consumer is exempt from the GET tax. Prices of menstrual products are already sky high, making them inaccessible to many people here in our state. Additionally, ninety five percent of people believe that the government should remove the tax on period products. This bill is so clearly supported by the people of Hawai'i. I strongly urge this committee to pass SB2863!

Mahalo for your consideration,

Rozlyn Calderon

(96817)



March 15, 2022

Representative Sean Quinlan
House Committee on Economic Development

Re: S.B. 2863, SD2 RELATING TO FEMININE HYGIENE PRODUCTS

Hearing: Wednesday, March 16, 2022, 10:00 a.m.

Dear Chair Quinlan, Vice Chair Holt, and Members of the Committee on Economic Development:

Hawaii Women Lawyers (“HWL”) **supports the intent of S.B. 2863 SD2**, which provides an exemption from the General Excise Tax (“GET”) 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 SD2 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.

SB-2863-SD-2

Submitted on: 3/14/2022 12:42:18 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Caroline Kunitake	Individual	Support	Written Testimony Only

Comments:

Dear Chair Quinlan, Vice Chair Holt and Committee on Economic Development,

I support SB2863 SD2.

Feminine hygiene products such as tampons and pads are necessities for females who menstruate. Due to the high cost of living, some families and individuals are unable to afford these basic necessities. Our state government can support women and girls in Hawaii by eliminating the general excise tax on these feminine hygiene products in order to make them more affordable.

Girls who attend elementary, intermediate or high school may decide not to go to school during their menstruation to avoid any accidents or embarrassment from bleeding through their underwear and clothes. We can support these families who are struggling economically by eliminating the tax on feminine hygiene products.

Our state can decide to increase the tax on other items that are not necessities such as cigarettes, e-cigarettes, alcohol and/or weapons that are not used for hunting (e.g. automatic guns, hand guns, bullets).

I appreciate the opportunity to provide testimony in support of SB2863 SD2. Thank you for your time and attention to this matter.

Respectfully yours,

Caroline Kunitake

SB-2863-SD-2

Submitted on: 3/14/2022 1:36:00 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jennifer Azuma Chrupaluk	Individual	Support	Written Testimony Only

Comments:

Thank you.

SB-2863-SD-2

Submitted on: 3/14/2022 2:14:23 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Andrea Nandoskar	Individual	Support	Written Testimony Only

Comments:

Support!

SB-2863-SD-2

Submitted on: 3/14/2022 3:01:23 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Edith	Individual	Support	Written Testimony Only

Comments:

Aloha Chair and Vice Chair,

I fully support SB2863 that would waive taxes for feminine products in Hawaii.

Sincerely,

Edith Ignacio Neumiller

Citizen of Kauai County

SB-2863-SD-2

Submitted on: 3/14/2022 4:27:09 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Tamara Swift	Individual	Support	Written Testimony Only

Comments:

I support not requiring amounts received from the sale of feminine hygiene products to be subject to general excise tax. Women are subject to many gender specific financial burdens.

March 14, 2022

To: House Committee on Economic Development
Rep. Chair S. Quinlan
Rep. Vice Chair D. Holt

Re: SB2863 SD2 - Relating to Feminine Hygiene Products

Aloha and Hāfa ādai, Chair Quinlan, Vice Chair Holt, and members of the Committee,

My name is Nina Gayle Baluran. I am a Master of Social Work Distance Education student from the island of Guam. I am attending the Thompson School of Social Work & Public Health at the University of Hawaii at Manoa. **I strongly support SB2863 SD2, relating to Exempts amounts received from the sale of feminine hygiene products from the general excise tax.**

As a social work student and a pacific islander woman, I recognize the socioeconomic injustice placed on those disproportionately affected, such as students, low-income and houseless girls, women, trans and gender non-conforming individuals, and those incarcerated. SB2863 is a bill that takes steps to end period poverty assist in menstrual equity, equality, and injustice.

Families struggle to meet basic needs, and those who do are likely to be individuals impacted by period poverty. Imposing a tax on period products is a glaring form of institutionalized sexism and gender bias that the community must address. The general excise tax will allow families to afford period products and help relieve financial needs for other basic needs. It will also enable more people to purchase these products to fully engage in society. The lack of basic necessities for period products can force women and young girls to stay home from work or school, endangering their income and education. The struggle to afford period products can also cause families to choose between the needed period products, putting their health and well-being in jeopardy. For these reasons, we ask that you support and pass SB2863. Thank you for providing me with the chance to testify.

Mahalo Nui Loa & Si Yu'us Ma'āse',

Nina Gayle Baluran
The University of Hawai'i at Mānoa
Thompson School of Social Work & Public Health
MSW Student

SB-2863-SD-2

Submitted on: 3/14/2022 7:44:50 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Susan Diana Harvey	Individual	Support	Written Testimony Only

Comments:

I support SB2863 because feminine hygiene products are essential and should not be taxed.
Please consider passing this important bill.

SB-2863-SD-2

Submitted on: 3/14/2022 10:33:35 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Thaddeus Pham	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Quinlan, Vice Chair Holt, and Members of the ECD Committee,

I am testifying in support of **SB2863 SD2** 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)

March 15, 2022

Aloha Honorable Chair Quinlan, Vice-Chair Holt, and Members of the Committee,

My name is Alea Alvarez, and I attend the University of Hawai'i at Mānoa.

I am testifying in support of SB2863 bill, which would exempt feminine hygiene products from the general excise tax.

I believe strongly that feminine hygiene products should be exempted from taxation because these products are incredibly essential to women across the world. Menstruation is a natural part of a female's body and occurs once every month. Taxing these products creates an unnecessary financial burden on women, which is vital to properly engaging in everyday activities. Statistics have shown that women ages 18 to 49 are experiencing or have experienced period poverty. As a result, the lack of proper menstrual products has demonstrated the contraction of various infections (i.e., fungal infection, reproductive tract infection, and urinary tract infection). Furthermore, with food and consumer goods increasing today, it can be a challenge financially to buy this necessity.

I personally have seen my family struggle to make ends meet on bills and the necessities of life. So, I understand how difficult it can be to obtain certain essentials, such as period products. Taxing period products are unfair and discriminative to those who menstruate and those who do not—adding additional burden to those who find these products vital can be seen as a barrier for many.

By taxing these products, you contribute to the social injustice women face today and the stigma surrounding female menstruation. I urge all to support SB2863 to ensure equity and dignity to menstruating individuals, especially those who find it challenging to attain.

Mahalo for your time,
Alea Alvarez

SB-2863-SD-2

Submitted on: 3/15/2022 6:04:38 AM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jamie Kapana	Individual	Support	Written Testimony Only

Comments:

My name is Jamie Kapana, and I am a resident of Kapolei.

I am testifying in support of SB2863 because I believe that students' first priority should be learning and not if they have period products if they need them while in school.

Growing up, I lost my mom at a young age. This definitely made me ashamed to talk about my period because I didn't have anyone close around me to feel comfortable talking about it. I went through the foster care system and group homes for a year or two. I remember how ashamed I felt if I needed to ask for period products while also going to school. It was hard for me to adjust, making it even harder during that time of the month.

I know firsthand how hard it can be to deal with a student's perspective. Because of this, I feel it's my responsibility to speak up and ask that you pass SB2863 to make period products accessible for students, so they don't have to worry about running into that situation. Many may feel that this topic is only for girls and women, but that's not true. What example are we giving young boys when we dismiss it "because it's only a girl problem."

No one is being left out and missing out when everyone can show up for school and be given the same opportunity to go about their day worry-free. Periods are normal and happen all the time. We need to break the stigma around the topic, and I firmly believe this bill will help do so.

Thank you!

March 15, 2022

To: The Honorable Sean Quinlan, Chair;
The Honorable Daniel Holt, Vice Chair;
And Members of the House Committee on Economic Development

From: Clariann Smither Clark

Date: Wednesday, March 16, 2022

Time: 10:00 A.M.

Place: Via Video Conference Room 312, State Capitol

Re: S.B 2863 S.D. 2, Relating to Feminine Hygiene Products.

Aloha, my name is Clariann S. Clark and I am a graduate student at the University of Hawaii at Manoa. I am writing in full support of SB2863 S.D. 2, relating to Feminine Hygiene Products, which serves to exempt feminine hygiene products from the general excise tax in Hawai'i.

Feminine hygiene products are a necessity rather than a luxury, therefore taxing them is seen as inequitable. Exempting feminine hygiene products from the GET would alleviate a tax burden that solely affects women. Women who are low-income struggle to buy menstrual products in part because most non-cash public assistance programs such as Supplemental Nutrition Assistance Program (SNAP), Women, Infant, and Children (WIC), and Temporary Assistance for Needy Families (TANF) do not cover feminine hygiene products. Without access to these, women may resort to using rags, toilet paper, or used menstrual products longer than intended which can cause infection. The COVID-19 pandemic has increased hardships on those who menstruates. These hardships include going to work or school more difficult, extreme lack of supplies or foregoing food and necessities in favor of supplies, and emotional stress.

Female hygiene goods are necessary for the female population and help to relieve a burden that women bear just by virtue of their gender. The menstrual cycle is a biological process over which a woman has little to no control. Although the levy on the sale of pads and tampons is not intended to discriminate against women, it has that effect. Menstruation affects just women, and these charged items are offered particularly for this purpose. As a result, women are disproportionately affected, with many bearing the financial burden of the tax on their own. Women should not be taxed for any of their normal biological functions, just as men are not charged for any of theirs.

In conclusion, the repeal of the GET on feminine hygiene products would relieve a financial burden on women of all income levels. Lastly, it would remove the current disparate impact on women.

Mahalo for your time,

Clariann Smither Clark

SB-2863-SD-2

Submitted on: 3/15/2022 9:18:08 AM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Carli Miyashiro	Individual	Support	Written Testimony Only

Comments:

Chair Quinlan, Vice Chair Holt, and the Committee on Economic Development,

I am writing in support of SB2863 SD2, which exempts feminine hygiene products from the general excise tax.

Each month, I need to purchase feminine hygiene products. The "tampon tax" is an unjust expense that I must burden. I do not have the option to menstruate or not, and I need to provide myself with hygiene products. This exemption will support not only me but all of those who face this discriminatory tax.

As an educator, I frequently provide feminine hygiene products to my students free of cost. I purchase these items out of my pocket to support my students. The passage of this bill would provide a reprieve on the price I spent to ensure my students can safely come to school while menstruating. The passage of this bill would also positively impact the students' families as they would not have to choose between paying for products or something else.

Let's make Hawai'i be one of over 20 states that have passed legislation to end the discriminatory tax on feminine hygiene products.

Thank you for your time,

Carli Miyashiro

SB-2863-SD-2

Submitted on: 3/15/2022 9:39:33 AM

Testimony for ECD on 3/16/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Jill Fletcher	Individual	Support	Written Testimony Only

Comments:

Dear Rep. Sean Quinlan, Chair, Rep. Daniel Holt, Vice Chair, and all members of the Committee on Economic Development:

Thank you for taking time to read my testimony. I am in strong support of removing taxation from feminine hygienic products like tampons and pads. They are essential products for survival, health, and safety for those who bleed to use them; and therefore, I don't believe they should be taxed by the state.

I appreciate your deep considering when discussing and reflecting on this matter.

Sincerely,

Jill Fletcher, Kapolei resident

SB-2863-SD-2

Submitted on: 3/15/2022 2:11:07 PM

Testimony for ECD on 3/16/2022 10:00:00 AM

LATE

Submitted By	Organization	Testifier Position	Testify
Michael Golojuch Jr	Stonewall Caucus of the Democratic Party of Hawaii	Support	Remotely Via Zoom

Comments:

Aloha Representatives,

The Stonewall Caucus of the Democratic Party of Hawai‘i (formerly the LGBT Caucus) Hawai‘i’s oldest and largest policy and political LGBTQIA+ focused organization fully supports SB 2863 SD 2.

We hope you all will support this important piece of legislation.

Mahalo nui loa,

Michael Golojuch, Jr.
Chair and SCC Representative
Stonewall Caucus for the DPH

SB-2863-SD-2

Submitted on: 3/15/2022 5:48:56 PM

Testimony for ECD on 3/16/2022 10:00:00 AM



Submitted By	Organization	Testifier Position	Testify
irene kloepfer	Individual	Support	Written Testimony Only

Comments:

These items are necessities. Please pass this bill