

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  
February 3, 2022

The Honorable Senator Rosalyn H. Baker, Chair  
Senate Committee Commerce and Consumer Protection  
The Thirty-First Legislature  
State Capitol  
State of Hawai'i  
Honolulu, Hawai'i 96813

Dear Senator Baker and Committee Members:

**SUBJECT: SB2863 Relating to Feminine Hygiene Products**

The Hawaii State Council on Developmental Disabilities **SUPPORTS SB2863**, which exempts the sale of feminine hygiene products from the general exercise tax.

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.

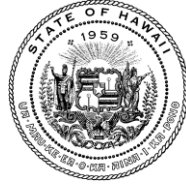
Females living in these circumstances should not be forced to use half of their allowance on feminine hygiene products of their choice. Any decrease in the cost of these items can help support our individuals that require these feminine hygiene products in their daily lives.

Thank you for the opportunity to submit testimony in **support of SB2863**  
Sincerely,

Daintry Bartoldus  
Executive Administrator

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 Rosalyn H. Baker, Chair;  
The Honorable Stanley Chang, Vice Chair;  
and Members of the Senate Committee on Commerce and Consumer Protection

From: Isaac W. Choy, Director  
Department of Taxation

Date: Thursday, February 3, 2022  
Time: 9:30 A.M.  
Place: Via Video Conference, State Capitol

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

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

S.B. 2863 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 takes effect on July 1, 2022.

The Department respectfully requests that any changes to the GET be made effective for gross receipts received on or after January 1, 2023. This delay will provide 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



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 COMMERCE AND CONSUMER PROTECTION  
ON  
SENATE BILL NO. 2863

**February 3, 2022**  
**9:30 a.m.**  
**Room 229 and Videoconference**

RELATING TO FEMININE HYGIENE PRODUCTS

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

Senate Bill No. 2863 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**

Submitted on: 1/28/2022 6:02:26 PM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Michael Golojuch Jr	Testifying for Stonewall Caucus of the Democratic Party of Hawaii	Support	Yes

Comments:

Aloha Senators,

The Stonewall Caucus of the Democratic Party of Hawai'i (formerly the LGBT Caucus) fully supports SB 2863.

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



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

#### **Executive Officers**

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**Eddie Asato**, Pint Size Hawaii, *Vice Chair*  
**Gary Okimoto**, Safeway, *Secretary/Treas.*  
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**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*

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**TO: Committee on Commerce and Consumer Protection**  
Senator Rosalyn H. Baker, Chair  
Senator Stanley Chang, Vice Chair

**FROM: HAWAII FOOD INDUSTRY ASSOCIATION**  
Lauren Zirbel, Executive Director

**DATE:** February 3, 2022  
**TIME:** 9:30am  
**PLACE:** Via Videoconference

**RE: SB2863 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

INTRODUCED BY: SHIMABUKURO, ACASIO, GABBARD, RIVIERE, Keith-Agaran, Wakai

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, 2022.

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: 1/30/2022



Tuesday, February 1, 2022

Relating to Feminine Hygiene Products  
Testifying in Support

Aloha Chair and members of the committee,

The Pono Hawai'i Initiative (PHI) **supports SB2863, Relating to Feminine Hygiene Products which would exempt all feminine hygiene products from the Hawaii general excise tax (GET).**

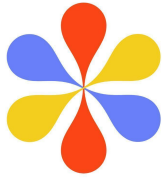
**The GET is typically applied to all goods and services making it a highly regressive tax system affecting women and low-income families the hardest. Feminine hygiene products are a necessary living expense for menstruating people. Removing these products from the GET would help to remove an unequal tax burden and make these items more affordable.**

For these reasons, we urge the Committee to **vote in favor of SB2863.**

Mahalo for the opportunity to testify,

Gary Hooser  
Executive Director  
Pono Hawai'i Initiative





**alliance for  
PERIOD  
supplies**

February 2, 2022



The Honorable Rosalyn H. Baker  
Chair, Senate Committee on Commerce and Consumer Protection  
Hawaii State Capitol, Room 230  
Honolulu, Oahu, HI 96813

**Re: SB 2863 – SUPPORT**

Dear Senator Baker:

Alliance for Period Supplies is proud to support SB 2863, which would exempt feminine hygiene products from general excise tax. This legislation provides important tax reform that recognizes the economic and educational importance of period products to people across the state of Hawaii.

The Alliance for Period Supplies is comprised of over 100 independent nonprofit organizations across 37 states and Washington, D.C. that collect, warehouse, and distribute period products to those in need. Hawaii Alliance for Period Supplies member, Ma'i Movement Hawai'i has distributed 102,248 period products in 2020.

Passing this legislation and exempting menstrual products from the general excise tax would produce three important economic benefits. First, the money saved from no longer paying these taxes would be reinvested in the economy as families spend their tax break on meeting other basic needs or investing in their future.

Second, research shows that [one in four women](#), as well as [one in four students](#) have struggled to purchase enough menstrual products. This lack of a basic necessity can force women to stay home from work or school, depressing their wages as well as micro-economic productivity. It can also force families to choose between the material products they need or food, putting their health in jeopardy. Additionally, research shows that students lacking access to menstrual products experience higher rates of absence and are less able to focus and engage in the classroom. Nearly [one in four students](#) missed class due to a lack of access to menstrual products, and [one in five reported](#) not being able to afford the products they needed.



**alliance for  
PERIOD  
supplies**



A Program of  
**National  
Diaper Bank  
Network**

Repealing the tax on period products will enable more people to purchase the products they need to fully participate in society by attending work and school.

Third, people need menstrual products to stay healthy and avoid infection risks. Without the necessary products, people are unable to leave their homes or are forced to use rags, towels, or other less-sanitary options which can expose them to infection risks. Infections or other medical conditions resulting from a lack of these basic necessities are completely preventable. Removing the burden of the general excise tax on these items will help prevent unnecessary medical costs.

Repealing the tax on period products is critical, bipartisan tax reform for working families. Twenty-three states do not charge sales taxes on period products, including California, Louisiana, and Michigan which recently provided families with this important tax reform. In addition to the important economic, education, and health benefits of this legislation for all Hawaiians, we firmly believe that people's basic needs should not be taxed.

For these reasons, we ask that you support passing SB 2863 through your committee.

Sincerely,

A handwritten signature in black ink, appearing to read "P. Vander Klay". The signature is fluid and cursive, with a large, stylized initial "P" and a long, sweeping underline.

Phillip Vander Klay  
Director of Policy and Government Affairs  
Alliance for Period Supplies



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The Thirty-First Legislature, State of Hawaii  
Senate Committee on Commerce and Consumer Protection  
Honorable Chair Rosalyn Baker  
Honorable Vice Chair Stanley Chang  
Senator Lynn DeCoite  
Senator Clarence Nishihara  
Senator Kurt Fevella  
Senator Gil Riviere  
Senator Joy San Buenaventura

Thursday, February 3, 2022, 9:30 am

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

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Dear Chair Baker, Vice Chair Chang, 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. Furthermore, the [updated report in October 2021](#) detailing the impact of COVID-19 on ALICE households nationally uncovers and reinforces the fact that households who were already struggling pre-pandemic fared significantly worse financially, physically, and emotionally during the pandemic.

The [2021 report conducted by Hawai'i State Commission on the Status of Women and Ma'iMovement Hawai'i](#) revealed the extent of the issue in the state. Period poverty and menstrual inequity are a direct result of socioeconomic, gender, and racial injustices. The exceptionally high cost of living and wage gap for women specifically exacerbate period poverty in Hawai'i. 90.3% 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. In addition, 95.2% 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.

**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 & President  
Ma'i Movement Hawai'i



**LATE**

February 3, 2022

To: The Honorable Rosalyn H. Baker, Chair,  
The Honorable Stanley Chang, Vice Chair, and  
Members of the Senate Committee on Commerce and Consumer Protection

Re: **HB 2863 – RELATING TO FEMININE HYGIENE PRODUCTS**

Hearing: Thursday, February 3, 2022, 9:30 a.m., Conference Room 229 & Via  
Videoconference

Position: Strong support

Aloha Chair Baker, Vice Chair Chang, and members of the Senate Committee on Commerce and Consumer Protection:

The Health Committee of the Democratic Party of Hawai'i strongly supports SB 2863. 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 girls and women with 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 202: 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 girls and women 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](mailto:legislativepriorities@gmail.com) (808) 258-8889

**SB-2863**

Submitted on: 1/28/2022 7:36:25 PM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Mike Golojuch, Sr.	Individual	Support	No

Comments:

I support SB2863.

Mike Golojuch, Sr.

**SB-2863**

Submitted on: 1/30/2022 11:08:36 AM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Shannon Rudolph	Individual	Support	No

Comments:

Support

**SB-2863**

Submitted on: 1/31/2022 11:40:46 AM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Arwen Revere	Individual	Support	No

Comments:

Aloha Committee members,

My name is Arwen Revere and I'm a high school student from Kailua. I believe that this is an important bill because the tampon tax creates an unnecessary financial burden on those who need feminine hygiene products. A survey conducted by OnePoll with over 2,000 women aged 18-49 found that around 49% of women experience "period poverty". It's estimated that a women will spend over \$17,000 on tampons alone throughout her life. This "tax" especially hurts Hawaii's underprivileged women and families. This is why I am in support of SB2863 and the chance it provides for women in Hawaii to gain economic equality.

Thank you for the opportunity to testify,

Arwen Revere



February 2, 2022

Aloha Chair, Vice Chair, and Members of the Committee,

My name is Sarah Kern and I am a resident of Lihue, Kauai teaching science at Chiefess Kamakahahei Middle School. I am testifying in strong support of **SB2863** because I believe that the tax on menstrual products unfairly affects half of the population. Menstruation is a biological function and menstruators need access to proper hygiene products without the burden of extra taxes preventing them from getting what they need. Unlike other supplies for bodily functions like toilet paper, menstrual products are not used by everyone, and those who need them can't simply "opt out" or "choose" not to purchase these products without putting themselves at risk of serious infection when they resort to using unhygienic alternatives. This tax disproportionately affects women, trans, and gender non-conforming individuals who already face enough discrimination and stigma in society. These individuals should not be responsible for paying more taxes than their non-bleeding counterparts simply because they menstruate. Passing this bill and removing the general excise tax on menstrual products will make these necessary products that much more affordable for the individuals who need them. Thank you for the opportunity to testify in support of this bill.

Sarah Kern  
Teacher, Chiefess Kamakahahei Middle School

**SB-2863**

Submitted on: 2/2/2022 9:15:07 AM

Testimony for CPN on 2/3/2022 9:30:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Ryah	Individual	Support	No

Comments:

Aloha, Chair Baker, Vice Chair Chang, and Members of the Senate Commerce and Consumer Protection Committee,

My name is Ryah and I am a resident of Ewa Beach I am testifying in support of **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. I have experienced financial hardship living in one of the most expensive states and remember seeing my parents struggle to make ends meet, thankfully we've come a long way but there are still others who have yet to obtain the means to afford these products, please take them into consideration. Thank you for the opportunity to testify in support of this bill.

**LATE**

**SB-2863**

Submitted on: 2/2/2022 10:28:49 AM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Erin Kinney	Individual	Support	No

Comments:

Aloha committee members,

I write in support of SB2863 to create an exemption on the sales of period products from the general excise tax.

Accessibility to period products is a monthly problem for 1 in 4 Hawai'i teens. Granting this tax exemption is a start, and could help more menstruators, particularly those of lower income, to afford products. Together with other bills being introduced in the Legislature this session, SB 2863 improves access to period products.

Menstruation can last 40+ years of a women's life, and the cost over a lifetime is substantial - in the thousands of dollars per menstruator. Creating an exemption for period products would eliminate the discriminatory "pink tax" that burdens menstruators.

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

**LATE**

**SB-2863**

Submitted on: 2/2/2022 11:57:55 AM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Nikos Leverenz	Individual	Support	No

Comments:

Chair Baker, Vice Chair Chang, & Members of the Committee:

I strongly support this measure given its disproportionate impact on under-resourced women.

The Legislature should also look into lowering the escalating costs of food and medication for all Hawaii families through reform of the GET, which is a regressive tax that hits under-resourced and ALICE households the hardest.

Mahalo for the opportunity to provide testimony.

**LATE**

**SB-2863**

Submitted on: 2/2/2022 12:15:44 PM  
Testimony for CPN on 2/3/2022 9:30:00 AM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Austen Kinney	Individual	Support	No

Comments:

Aloha, my name is Austen and I am a resident of Maunawili and a freshman at Punahou School. I am testifying in support of **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.

**LATE**

**SB-2863**

Submitted on: 2/2/2022 3:00:01 PM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Jamie Kapana	Individual	Support	No

Comments:

Aloha Chair Baker, Vice Chair Chang, and Members of the Senate Commerce and Consumer Protection Committee,

My name is Jamie and I am a resident of Kapolei. I am testifying in support of 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 SB2863.

Mahalo,  
Jamie

**SB-2863**

Submitted on: 2/2/2022 4:42:58 PM

Testimony for CPN on 2/3/2022 9:30:00 AM



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

Comments:

Aloha Chair Baker, Vice Chair Chang, and Members of the Senate Commerce and Consumer Protection Committee

Melissa Chong, Kihei Resident

Thank you for hearing my testimony today. I am testifying in strong support of **SB2863** to exempt the sales of period products from the general excise tax in Hawai'i. Necessity items such as this should be exempt, therefore helping to relieve some of the issue families face in having needed hygiene items. Every penny helps. Continuing to support a tax that is targeted solely at your female, menstruating constituents, for a basic needs item is not acceptable. I hope this can be rectified as soon as possible. If the decision come down to how are you going to work this out budget-wise, I want you to consider the 'lost' money is money that was wrongfully shouldered completely by one minority. 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**

Submitted on: 2/2/2022 7:57:12 PM

Testimony for CPN on 2/3/2022 9:30:00 AM



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

Comments:

Aloha Chair Baker, Vice Chair Chang, and Members of the CPN Committee,

My name is Thaddeus and I am a resident of Makiki. I am testifying in support of **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. As a public health professional, this measure would ensure essential health products are accessible and affordable for half of the population of Hawai'i.

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



**LATE**

**SB-2863**

Submitted on: 2/3/2022 9:09:36 AM

Testimony for CPN on 2/3/2022 9:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Remote Testimony Requested</b>
Edith Ignacio Neumiller	Individual	Support	No

Comments:

I fully support SB2863.

E. Ignacio Neumiller