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**TESTIMONY IN SUPPORT OF 19-H 5307,  
SALES AND USE TAXES – LIABILITY AND COMPUTATION  
May 8, 2019**

Despite the fact that feminine hygiene products are a regular necessity for a large percentage of Rhode Islanders, the law treats them as luxury items taxable in ways other necessities are not. The ACLU of Rhode Island supports this legislation's repeal of the so-called "tampon tax," as well as the sales tax imposed on similar items.

While Rhode Island law exempts other necessities such as groceries and clothing from taxes, feminine hygiene products remain subjected to the sales tax. As these products are purchased predominantly by women, the practical result is a sex-based tax on items that, we feel confident in saying, no Rhode Island woman views as a luxury.

The impact of this sex-based tax is not minimal: at least one estimate places the lifetime spending of a single person on feminine hygiene products at between \$5,600 and \$18,000. Imposing sales taxes on these critical items means Rhode Island targets women of reproductive age simply for purchasing items necessary for their daily lives. Such a tax is discriminatory and contrary to Rhode Island's purported focus on taxing "luxury" goods, and should be eliminated.

State law currently includes a list of 65 exemptions from the sales tax, including the sale of floral arrangements and jewelry display products, horse food products and promotional literature of boat manufacturers. Surely there is room in the sales tax exemption statute to include this proposal, which, we submit, is much more important and impactful on individuals' daily lives.

For all these reasons, the ACLU of Rhode Island supports this legislation and encourages the committee to do the same.