



Testimony of Taylor Morton, Kansas Lobbyist and Policy Analyst (written only)  
Planned Parenthood Great Plains Votes  
Senate Committee on Assessment and Taxation – Supporting SB 377  
January 31, 2024

Dear Chair and Honorable Committee Members,

Planned Parenthood Great Plains Votes (“PPGPV”) is the advocacy and political arm of Planned Parenthood Great Plains. Planned Parenthood Great Plains offers expert, compassionate sexual and reproductive health care to patients with three health center locations in Kansas. PPGPV submits this testimony in support of Senate Bill 377. SB 377 is a sensible, bipartisan proposal that would, among other things, eliminate the sales tax on diapers and period products. Kansas currently levies a 6.5% state sales tax on personal property. Additionally, cities may apply a rate of up to 3%, and counties up to 1%, on top of that state rate. Despite being medically necessary for approximately 25% of Kansans, period products such as tampons, pads, liners, and menstrual cups are taxed as personal property. For reference, items like movie tickets and Bluetooth speakers are also taxed as personal property at 6.5%, while lottery tickets and drill bits are exempt from sales tax.<sup>1 2 3</sup>

Period products are medical products that have remained taxable despite being a necessity for those who menstruate. Eliminating sales tax on period products would help address period poverty in Kansas. Period poverty refers to the lack of access to safe and hygienic period products, with cost being a primary barrier. In Kansas, 1 in 7 women and girls between the ages of 12 and 44 live below the Federal Poverty Line (FPL). Nationwide, 40% of women struggle to afford period products, and 25% of teens have missed class due to lack of access to period products.<sup>4</sup> The struggle between purchasing period products and other necessities is a reality for many, and exempting period products from sales tax will provide a substantial benefit, especially to low-income Kansans.<sup>5</sup>

Kansans experiencing period poverty are forced to rely on unsanitary and unsafe items, like socks and paper towels or using period products for an extended amount of time without access to a fresh, clean product to replace it. These forced alternatives to safe period products pose a serious risk of health complications, including reproductive and urinary tract infections, thrush, and toxic shock syndrome in severe cases.<sup>6</sup> Sales tax on period products place an unequal burden on people with periods, and eliminating this tax will benefit all who menstruate, particularly low-income Kansans. Period products are unavoidable, indispensable necessities, and should be exempt from sales tax. PPGPV respectfully asks the Committee to vote in favor of SB 377.

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<sup>1</sup>Penner, E. (2020, November). *Overview of Kansas Taxes*. KLRD.

[https://www.kslegislature.org/li\\_2020/b2019\\_20/committees/misc/penneroverviewofotherkansastaxes.pdf](https://www.kslegislature.org/li_2020/b2019_20/committees/misc/penneroverviewofotherkansastaxes.pdf)

<sup>2</sup> United States Census Bureau (2022). *Kansas*. Data.Census.gov. <https://data.census.gov/profile/Kansas?g=040XX00US20>

<sup>3</sup> Kansas Department of Revenue. *Manufacturing Machinery and Equipment Sales Tax Exemption*. KSRevenue.gov. <https://www.ksrevenue.gov/prtaxinent-sales.html>

<sup>4</sup> Alliance for Period Supplies. *Kansas State Fact Sheet on Period Poverty*. Allianceforperiodsupplies.org. <https://allianceforperiodsupplies.org/wp-content/uploads/2022/05/Kansas.pdf>

<sup>5</sup> Period Law (2023, September). *Period Law / Kansas Tampon Tax / Talking Points*. Periodlaw.org. [https://www.periodlaw.org/wp-content/uploads/2024/01/Kansas-Talking-Points-2023-lw\\_edit.pdf](https://www.periodlaw.org/wp-content/uploads/2024/01/Kansas-Talking-Points-2023-lw_edit.pdf)

<sup>6</sup> Rohatgi, A., & Dash, S. (2023). Period poverty and mental health of menstruators during COVID-19 pandemic: Lessons and implications for the future. *Frontiers in global women's health*, 4, 1128169. <https://doi.org/10.3389/fgwh.2023.1128169>