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TO: The Honorable Edward J. Kasemeyer, Chair

Members, Senate Budget and Taxation Committee

FROM: Pamela Metz Kasemeyer

J. Steven Wise

Danna L. Kauffman Richard A. Tabuteau

DATE: January 18, 2018

RE: **SUPPORT** – Senate Bill 81 – *Sales and Use Tax* – *Hygienic Aids* – *Exemption*

On behalf of the Maryland State Medical Society, the Maryland Chapter of the American Academy of Pediatrics, the Mid-Atlantic Association of Community Health Centers, and the Maryland Section of the American Congress of Obstetricians and Gynecologists, we submit this letter of support for Senate Bill 81.

Senate Bill 81 expands on Maryland's current tax exemption for sanitary napkins and tampons to include other types of feminine hygiene products. Maryland is to be applauded for its existing recognition that it is unfair to impose a tax burden that rests exclusively on women, especially when it involves their basic biology. The necessity of feminine hygiene products is self-evident. Menarche – when a woman begins menstruating – occurs on average between age 12 and 13. She will have her period on average every 28 days, until menopause, which occurs on average at age 51. That's nearly 40 years of a woman's life.

Access to feminine hygiene products is an issue of basic dignity. This is particularly true when we consider economically disadvantaged women who should not be subjected to additional hardship. Expansion of Maryland's current exemption to include all forms of hygiene products is a logical extension of an appropriate and fair tax policy.

The organizations listed above urge passage of Senate Bill 81 to take a step toward improving accessibility and affordability of these essential products and sends a message that simply being a woman should not incur an additional tax burden.

For more information call:

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