

PERIOD PRODUCT ACCESS

An Overview

Introduction

For girls and women, the monthly experience of a menstrual cycle is a natural part of life. Managing menstruation requires the use of feminine hygiene products, also known as period products, such as sanitary pads and tampons. Period products are costly, however, with the average U.S. lifetime cost of these products estimated to be nearly \$6,000 per woman.¹ Many states have pursued efforts to reduce the cost of these products, such as exempting them from state sales taxes, often referred to as elimination of the “period tax” or “tampon tax.” States have also pursued other policies to increase access to period products, such as requiring schools to offer them at no cost to students. This explainer looks at the health impacts of period product access and affordability challenges, state efforts to address these challenges, and other relevant policy considerations.

Background and Health Impact

Menstruation is the monthly shedding of the lining of a woman’s uterus if pregnancy has not occurred. The average menstrual period lasts between three to five days. The average age at which menstruation begins is 12, although some individuals begin menstruating as early as age 8 or as late as age 16. Menstruation ends when a woman reaches the stage of life known as menopause, when she can no longer become pregnant because her body has stopped producing eggs.²

Menstruation can be managed through the use of disposable products such as sanitary pads and tampons or reusable items such as menstrual cups and period underwear. According to the Centers for Disease Control and Prevention, sanitary pads should be changed every few hours



and tampons should be changed every four to eight hours.³ Depending on the heaviness of a menstrual flow and adherence to recommended guidelines, menstruating girls and women use about three to six of these products each day of their menstrual period.

According to the Alliance for Period Supplies, 2 in 5 girls and women of menstruating age in the U.S. experienced financial hardship in obtaining menstrual products in 2021.⁴ This is known as “period poverty,” a term used to describe inadequate access to menstrual products. In Arkansas, 1 in 5 menstruating girls and women ages 12 to 44 (approximately 128,456 individuals) live below the federal poverty level and may experience period poverty.³

Inability to access period products has significant health impacts. Without adequate access to period products, girls and women may use unsanitary substitutes that can increase the risk of reproductive and urinary infections and cause physical discomfort.⁵ When tampons and similar products are not changed every four to eight hours, there is also increased risk for toxic shock syndrome, a rare but serious condition caused by certain types of bacteria.⁶ Period poverty can also have mental health impacts, such as feelings of shame and social stigma. Inadequate access to period products can also lead to missed school and work days, creating additional harms for girls and women.⁷

State Sales Taxes on Period Products

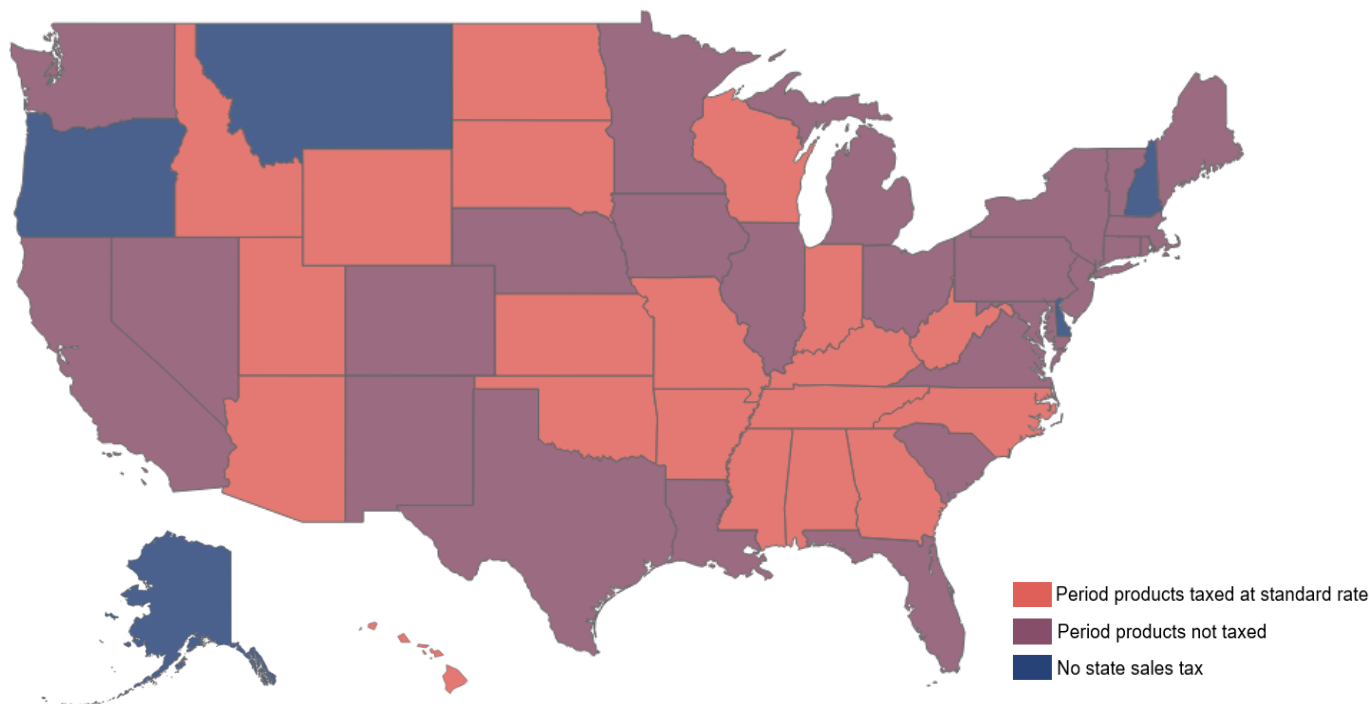
Historically, period products have been taxed at rates similar to those for non-essential items such as decor, electronics, and makeup. In recent decades, as period poverty has received increased attention as a health equity issue, many states have pursued opportunities to repeal sales taxes on menstrual products.

Figure 1 shows the state sales tax status of period products in the U.S. as of October 2024. Arkansas is one of 20 states that currently impose a sales tax on these products.⁸ The taxes in these states range from 4% to 7%. In Arkansas, the states sales and use tax rate is 6.5%.⁹ Minnesota became the first state to stop taxing these products in 1981 when it exempted all health products from its state sales tax. Pennsylvania became the second state to stop taxing period products in 1991, and New Jersey became the third in 2005. State action then stalled until the 2010s, with 12 states repealing their taxes on period products during that decade. As of October



2024, a total of 25 states and the District of Columbia no longer imposed a sales tax on period products. Five states do not have a sales tax.⁴

FIGURE 1: STATE SALES TAX STATUS OF PERIOD PRODUCTS (AS OF OCTOBER 2024)



Efforts to Repeal State Sales Taxes on Period Products in Arkansas

States that have eliminated taxes on period products have historically done so through legislative action. In Arkansas, a bill to exempt period products from the state sales and use tax was introduced during the 2021 legislative session but failed to advanced beyond the House Committee on Revenue and Taxation.

The Arkansas Period Poverty Project, a community group seeking to impact period poverty, submitted a citizen-initiated act to exempt period products, along with child and adult diapers,^a from the state sales and use tax in September 2023.¹⁰ In October 2023, the Arkansas attorney

^a Cost barriers may result in diapers not being changed as frequently as needed. Unhygienic diaper practices are associated with serious health impacts such as skin irritation, skin infections, and urinary tract infections. Currently, 20 states exempt diapers from taxation, including neighboring Texas and Louisiana.

general approved language for the ballot measure. The ballot title language is shown in Figure 2.¹¹

The measure failed to qualify for the November 2024 general election ballot because supporters did not collect the required 72,563 valid signatures of registered voters by the July 5, 2024, deadline.¹²

FIGURE 2: BALLOT TITLE FOR ARKANSAS EXEMPT FEMININE HYGIENE PRODUCTS AND DIAPERS FROM SALES TAX INITIATIVE

An act to create a sales and use tax exemption, effective January 1, 2025, for feminine hygiene products and diapers for children and adults, including disposable diapers. The act defines "feminine hygiene products" as tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle. The act defines a "diaper" as an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

Period Products in Schools

States are increasingly working to improve access to period products in schools. As of October 2024, 21 states and the District of Columbia require that schools provide period products to students. In 2021, Arkansas lawmakers passed a law requiring every public school and open-enrollment public charter school serving students in grades six through 12 to make period products available at no charge to students in a specified location within the school.¹³ While the bill allows schools to use state funding to meet the requirement to provide period products, it does not established a dedicated funding source for this purpose. It also does not require schools serving students below sixth grade to provide these products, even though some girls began menstruating while still in elementary school.

Eight states do not require schools to provide no-cost period supplies to students but provide funding for schools to do so voluntarily. For example, in Alabama, public schools that provide instruction for grades 5-12 and have a high percentage of low-income students may apply for grants to supply no-cost period supplies to students, with the Alabama Legislature allocating \$400,000 per year for the grants.¹⁴

Conclusion

Many girls and women in the U.S. face financial barriers to obtaining period supplies. Most states have pursued policies to eliminate sales taxes on period supplies to increase their

affordability, yet Arkansas remains one of 20 states that still impose a sales tax on these products. Advancing policies that ensure access to these essential products would promote individual health and well-being among Arkansas's girls and women.

References

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