



STATE OF HAWAII
STATE COUNCIL
ON DEVELOPMENTAL DISABILITIES
1010 RICHARDS STREET, Room 122
HONOLULU, HAWAII 96813
TELEPHONE: (808) 586-8100 FAX: (808) 586-7543
February 3, 2023

The Honorable Senator Joy A. San Buenaventura, Chair
Senate Committee on Health and Human Services
The Thirty-Second Legislature
State Capitol
State of Hawai'i
Honolulu, Hawai'i 96813

Dear Senator San Buenaventura and Committee Members:

SUBJECT: SB1348 RELATING TO GENERAL EXCISE TAX EXEMPTIONS.

The Hawaii State Council on Developmental Disabilities **SUPPORTS SB1348**, which exempts certain groceries, feminine hygiene products, incontinence products, and over-the-counter drugs from the general excise tax.

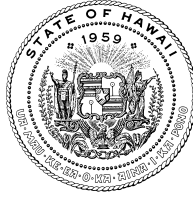
Individuals with Intellectual/Developmental Disabilities (I/DD) living in a licensed or certified home only receive a \$50 per month personal needs allowance for their monthly incidental expenditures, which has not been increased since 2007. This allowance is for the individual to use on incidental items the individuals may want, such as: telephone expenditures, hobbies, haircuts, clothing, snacks, eating out, bus fare, etc. However, these individuals usually have little money left to spend after paying for essential items, such as feminine hygiene products.

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

Thank you for the opportunity to submit testimony in **support of SB1348**.

Sincerely,

Daintry Bartoldus
Executive Administrator



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

Senate Committee on Health and Human Services

Friday, February 3, 2023

1:00 p.m.

State Capitol, Conference Room 225 and Videoconference

In Strong Support

S.B. No. 1348, Relating to General Excise Tax Exemptions

Chair San Buenaventura, Vice Chair Aquino, and members of the Senate Committee on Health and Human Services:

The Office of the Governor strongly supports S.B. No. 1348, Relating to General Excise Tax Exemptions.

This legislation is about increasing access to food and necessities in our State. Under this bill, certain groceries, over-the-counter medicines, health products, and incontinence products will be exempt from the general excise tax. Consumers will benefit from the tax exemption at the point of sale. In this regard, S.B. No. 1348 will provide immediate financial relief to individuals and families in their daily lives.

Hawaii's cost of living is well-documented. With Hawaii's cost of living the highest in the country at nearly twice the national average, S.B. No. 1348, coupled with other tax relief measures and financial supports, will aid communities across our State, particularly Hawaii's working and neediest families and individuals. This measure is aimed at tackling financial hardship and inequality in our State and enhancing the lives of residents.

For those who are concerned about where their next meal may be and others who are also struggling financially, or those who are trying to manage their household budgets, this bill will lower one's grocery bill of purchases of fruits, vegetables, meat, bread, milk, and other necessities as well as purchases of over-the-counter medicine and feminine hygiene products.

Testimony of Office of the Governor

S.B. No. 1348

February 3, 2023

Page 2

The Governor acknowledges that there are those who prefer to look at tax credits and tax restructuring as a more targeted approach to helping low and middle-income families rather than a broad exemption. The Governor is also supportive of this approach and has introduced S.B. No. 1347, Relating to Income Tax, as an alternative approach for the Legislature to consider.

Thank you very much for the opportunity to provide testimony in strong support of this measure.

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M. R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

S.B. No. 1348, Relating to General Excise Tax Exemptions

BEFORE THE:

Senate Committee on Health and Human Services

DATE: Friday, February 3, 2023

TIME: 1:00 p.m.

LOCATION: State Capitol, Room 225

Chair San Buenaventura, Vice-Chair Aquino, and Members of the Committee:

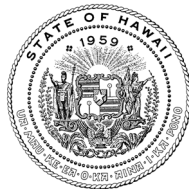
The Department of Taxation ("Department") supports the intent of S.B. 1348, an Administration measure, and provides the following comments for your consideration.

S.B. 1348 adds a new section to chapter 237, Hawaii Revised Statutes, (HRS), exempting from the general excise tax (GET) certain groceries, feminine hygiene product, incontinence products, and over-the-counter medicines. This measure takes effect on January 1, 2024.

The Department supports the Administration's initiative to lower the cost of living in Hawai'i, which this bill is intended to address, but prefers S.B. 1347, which is more targeted to provide tax relief to working families.

The Department further notes that it is able to implement the changes in this bill by the current effective date. Thank you for the opportunity to provide comments.

JOSH GREEN, M.D.
GOVERNOR



LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
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
Ka 'Oihana Mālama Mo'ohelu a Kālā
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

WRITTEN ONLY
TESTIMONY BY LUIS P. SALAVERIA
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
TO THE SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES
ON
SENATE BILL NO. 1348

February 3, 2023
1:00 p.m.
Room 225 and Videoconference

RELATING TO GENERAL EXCISE TAX EXEMPTIONS

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

Senate Bill (S.B.) No. 1348 proposes to exempt certain groceries, feminine hygiene products, incontinence products, and over-the-counter drugs from the general excise tax. Although this is an Administration Proposal, from a cost-effectiveness perspective, B&F strongly believes that the targeted approach in the Green Affordability Plan, S.B. No. 1347, is a more suitable option in providing needed financial relief to Hawai'i's residents.

Thank you for your consideration of our comments.



Feb. 3, 2022

1 p.m.

VIA VIDEOCONFERENCE

Conference Room 225

To: Senate Committee on Health and Human Services

Sen. Joy San Buenaventura, Chair

Sen. Henry Aquino, Vice Chair

From: Grassroot Institute of Hawaii

Ted Kefalas, Director of Strategic Campaigns

RE: SB1348 — RELATING TO GENERAL EXCISE TAX EXEMPTIONS

Comments Only

Dear Chair and Committee Members:

The Grassroot Institute of Hawaii would like to offer comments on [SB1348](#), which would exempt from the general excise tax feminine hygiene and incontinence products, over-the-counter medications and groceries eligible under the federal Supplemental Nutrition Assistance Program.

This is a good bill, one that would make an immediate difference when it comes to addressing Hawaii's high cost of living, which has been a major reason for the state's steady decline in population over the past six years.

As we all know, the general excise tax is regressive, hitting low and middle-income individuals and families the hardest. Exempting feminine hygiene and incontinence products, over-the-counter medications and SNAP-eligible groceries would go a long way toward making Hawaii more affordable for struggling residents.

Exempting groceries from the GET would help families keep food on the table. Research shows that taxes on groceries contribute to less spending on meals at home¹ and higher food insecurity.² Reducing the GET on food immediately, at the point of purchase, would ensure families keep more of their paychecks instead of waiting until tax season to receive a tax credit — the value of which inflation would have already diminished.

Exempting groceries from the excise tax would also have significant economic benefits. The Georgia state auditor estimates that Georgia’s sales tax exemption for groceries has created more than 5,000 jobs and an additional \$807 million in economic output.³

The measure also avoids the concern that tourists might be the primary beneficiaries from changes to the GET. By narrowing the exemption to SNAP-eligible food, the bill retains the excise tax on restaurants and thus covers a significant amount of visitor food spending.

The exemption for feminine hygiene and incontinence products would help ensure that Hawaii residents would not be forced to choose between maintaining their own dignity and other basic necessities.

Regarding over-the-counter medications, a GET exemption would simply be in keeping with the logic behind the existing exemption for prescription drugs and prosthetics.⁴ If this bill were enacted, nonprescription medicines such as Tylenol and Advil would suddenly cost less, making it easier for many individuals suffering from everyday health conditions to find relief and save money.

This summer, the director of the Hawaii Department of Taxation estimated that exempting groceries from the general excise tax could give taxpayers \$268 million.⁵ It is unclear how much an exemption for nonprescription medication and feminine hygiene and incontinence products might save, but the total economic impact of this bill would be large, generating relief for consumers across the board.

I would be remiss if I did not mention that medical services also should be exempted from the state GET. The Grassroot Institute’s new report “[The case for exempting medical services from Hawaii’s general excise tax](#),” explains the benefits of that proposal in greater detail, and I encourage you to support that idea as well.

¹ Diansheng Dong and Hayden Stewart, “[Food Taxes and Their Impacts on Food Spending](#),” U.S. Department of Agriculture, Economic Research Service, Sept. 2021, p. 7.

² Jianqiang Zhao, “[Putting Grocery Food Taxes on the Table: Evidence for Food Security Policy-Makers](#),” Master’s Thesis, Cornell University, Aug. 2020, p. iii.

³ “[Tax Incentive Evaluation: Grocery Sales Tax Exemption](#),” Georgia Department of Audits and Accounts, Dec. 13, 2022.

⁴ “[Hawaii General Excise & Use Tax Exemptions: Tax Year 2021](#),” Hawaii Department of Taxation, Nov. 2022, p. 6.

⁵ Isaac Choy, “[Column: GET not as regressive as some believe](#),” Honolulu Star-Advertiser, July 24, 2022.

We applaud the committee for hearing such a timely and important bill. For many residents, these exemptions would prove helpful by lowering Hawaii's cost of living.

Thank you for the opportunity to testify.

Ted Kefalas
Director of Strategic Campaigns
Grassroot Institute of Hawaii



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Derek Kurisu, KTA Superstores, *Advisor*
Toby Taniguchi, KTA Superstores, *Advisor*
Joe Carter, Coca-Cola Bottling of Hawaii, Odom, *Advisor*
Charlie Gustafson, Tamura Super Market, *Immediate Past Chair*

TO: Committee on Health and Human Services

FROM: HAWAII FOOD INDUSTRY ASSOCIATION
Lauren Zirbel, Executive Director

DATE: February 3, 2023
TIME: 1pm
PLACE: Via Videoconference

RE: SB1348 Relating to General Excise Tax Exemptions

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. Exempting groceries from the GET has a range of benefits for Hawaii consumers.

Benefit lower income households the most –

Lower income households spend a higher percentage of their income on food and essential items. Taxes on these items disproportionately impact lower income Hawaii families. This is the definition of a regressive tax.

While some lower income Hawaii residents are eligible for the Refundable Food Excise Tax credit, this amount is a flat rate and does not reflect the actual amount that their household may have spent on food taxes during the year. A single individual making over \$30,000 a year qualifies for \$0 in Refundable Food Excise Tax credit. A married couple making \$41,000 a year qualifies for \$35 in Refundable Food Excise Tax Credit. This is nowhere near the amount of money these individuals and families spend on grocery taxes per year. According to a recent study, cited in a Sep. 14th 2022 KHON story entitled, “Hawaii tops list for most expensive grocery bills,” the average person in Hawaii spends \$556.76 per month on groceries just for themselves.

Households with a shopping budget similar to the USDA’s Thrifty Food Plan spend about \$800 a year on grocery taxes alone. Exempting groceries from the GET would mean these families’



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Toby Taniguchi, KTA Superstores, *Advisor*
Joe Carter, Coca-Cola Bottling of Hawaii, *Immediate Past Chair*

grocery budget would increase by about \$15 a week. This can mean more food, healthier food, more diverse food, and more local food on Hawaii families' tables.

Combat food insecurity-

A new study co-authored by Harry Kaiser, the Gellert Family Professor at the Cornell Charles H. Dyson School of Applied Economics and Management, finds that even a slight grocery tax-rate increase could be problematic for many. "An increase of 1% to 4% may sound small, but after several trips to the grocery store, the extra costs can create serious burdens for the lowest-income families," Kaiser said. "We found that even the slightest increase in tax rate correlated to an increased likelihood of food insecurity. Grocery taxes that rose by just one percentage point led to a higher risk of hunger in households."

Lower cost of living for all Hawaii residents –

Hawaii has the highest cost of living of any U.S. state. Eliminating the GET on food is a way to immediately bring down the cost of living for all Hawaii residents. The high price of energy, real estate, and cost of shipping impacts Hawaii residents and visitors of all income levels. Many factors impacting our high prices are out of our control. However, eliminating the GET on groceries is within the State's control. Even middle income people are struggling in Hawaii, they deserve to not pay taxes on essential items such as Groceries and OTC medications just like the vast majority of or residents in the United States.

Exempting SNAP eligible groceries from the GET is easy for retailers to implement. These items are already coded into point of sales systems so it is straightforward to program these systems not to apply taxes to these items. This is an efficient way to make food more affordable and bring down the cost of living for Hawaii consumers.

Put Hawaii on par with the rest of the United States –

Shoppers in thirty-seven states pay no taxes on groceries, and six other states have reduced taxes on groceries. Only seven states tax groceries as much as, or more than Hawaii, and all these states have lower costs of living than Hawaii. It is not difficult to implement this tax exemption in other states. Most states agree that taxing groceries and medications is regressive and unethical.

Decrease the substantial tax burden for Hawaii residents –

Between Hawaii's GET on all business transaction, State income taxes, and property taxes, Hawaii residents face one of the highest tax burdens in the U.S. Residents of Honolulu, Kauai, and Hawaii Counties also have the added burden of the County Surcharge taxes. Removing the GET from groceries lessens the substantial tax burden faced by Hawaii residents.



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Joe Carter, Coca-Cola Bottling of Hawaii, *Immediate Past Chair*

Combat Inflation –

Recent historic inflation rates have made many goods and services, including food, more expensive and exacerbated existing economic issues, like food insecurity in our state. Removing the GET from groceries can help counteract the recent inflation and increase Hawaii families' purchasing power for food.

For all these reasons we ask that the Committee pass this measure, and we thank you for the opportunity to testify.

Additional Sources:

<http://files.hawaii.gov/tax/stats/stats/credits/2014credit.pdf>
<https://taxfoundation.org/sales-taxes-on-soda-candy-and-other-groceries-2018/>
<https://www.usatoday.com/story/money/economy/2018/05/10/cost-of-living-value-of-dollar-in-every-state/34567549/>
<https://www.cnbc.com/2018/06/28/these-are-americas-most-expensive-states-to-live-in-for-2018.html>
<https://www.cnbc.com/2018/06/28/americas-cheapest-states-to-live-in-2018.html>
<https://www.newsweek.com/most-expensive-place-live-us-hawaii-toilet-paper-costs-more-628977>
<http://www.hawaii.newsnow.com/2018/09/20/hud-now-considered-low-income-oahu/>
https://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0235/HRS_0235-0055_0085.htm
<https://news.cornell.edu/stories/2021/05/study-grocery-taxes-increase-likelihood-food-insecurity>
<https://www.fns.usda.gov/snap/thriftyfoodplan>

THE KŪPUNA CAUCUS



Feb 1 2023

**TO: The Committee on Health and Human Services
Chair Senator Joy A San Buenaventura
Vice Chair Senator Henry J.C. Aquino**

**Concerning: SB314, SB397, SB404, SB102, SB761, SB1477, SB1035, SB1118, SB1128,
SB1134, SB1239, SB1348**

POSITION: Enthusiastic Support of all bills

ALOHA Chair Buenaventura and Vice Chair Aquino, and all members of the committee

On behalf of the Kupuna Caucus' Health and Medical Services sub-committee I am testifying in support of all of the proposed legislation as listed above.

Each one represents a vital step towards keeping our medical professionals here in Hawaii and keeping practitioner offices open for everybody but especially for seniors who often depend on Medicare and Medicaid for health related care and procedures.

Currently it is almost impossible for individual doctors to maintain their own offices without 2 to 4 additional doctors sharing the financial burdens. The extraordinary amount of insurance related paperwork they must file to get paid is over whelming and complicated and often redundant. They have to hire accounting specialists to deal with it so only Medical Corporations survive under those conditions.

I have done my own research and ever single doctor I spoke with (and every doctor my friends/fellow seniors from precinct 2 District 27spoke with) said that the one thing that is affecting them the most are the State's excise taxes which are being addressed in SB102, 761, 1472, 1035, 1118, 1128,1134,1239, and 1348.

When patients receive a bill, they usually do not pay the tax themselves, even if their insurance Company does not pay the tax. The same applies to medical products, prescriptions, any and all support services provided by health and medical practices. In addition Medicare and Medicaid covered bill also never pay the state tax leaving the practitioners or health related institutions and facilities to cover the taxes out of pocket. A number of doctors do not accept Medicare and/Medicaid covered clients or are forced to refer current clients to other medical groups for that reason. This is as concerning as the shortage of doctors all over the state. These bills are what our state can do to encourage them to stay.

Martha E Randolph
Precinct 2 Rep, District 27 Council
DPH Environmental Caucus SCC Representative and
Member of the DPH Legislative Priorities Committee



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February 3, 2023

HEARING BEFORE THE
SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

TESTIMONY ON SB 1348
RELATING TO GENERAL EXCISE TAX EXEMPTIONS

Conference Room 225 & Videoconference
1:00 PM

Aloha Chair San Buenaventura, Vice-Chair Aquino, and Members of the Committees:

I am Brian Miyamoto, Executive Director of the Hawai'i Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 farm family members statewide and serves as Hawai'i's voice of agriculture to protect, advocate and advance the social, economic, and educational interests of our diverse agricultural community.

The Hawai'i Farm Bureau supports SB 1348, which exempts certain groceries, feminine hygiene products, incontinence products, and over-the-counter drugs from the general excise tax.

SNAP offers nutrition assistance to eligible, low-income individuals and families, increasing their food purchasing power and improving their nutrition. SNAP also provides economic benefits to farmers participating at farmers' markets, roadside stands, CSA programs, grocery stores, and other food retailers.

Some of HFB's farmers' markets participate or have participated in the SNAP program. We believe that access to locally grown fresh fruits, vegetables, and protein to low-income individuals and families provides benefits to both SNAP participants and Hawai'i farmers and ranchers.

Residents in thirty-seven states do not pay taxes on groceries and six other states have reduced taxes on groceries. Only seven states tax groceries as much as or more than Hawai'i, but these other states have a lower cost of living than Hawai'i.

Many factors impacting these high food prices are out of the state's control. However, reducing and eventually eliminating the GET on groceries is. Doing so would immediately bring down the cost of living for all Hawai'i residents.

Thank you for the opportunity to testify on this important subject.



RE: Support for SB1348 - Relating to Exemption on the Sale of Feminine Hygiene Products from the General Excise Tax

Friday, February 3, 2023, 1:00 pm, Senate Committee on Health and Human Services

Dear Chair San Buenaventura, Vice Chair Aquino, and members of the Committee,

Period Law is a national legal and policy organization working to end the discriminatory tax on menstrual products. Since 2016, we have supported local advocacy organizations and activists around the country in ending the “tampon tax” in their states by providing legal research and, in some states, filing lawsuits. We are proud to follow the lead of Hawaiians working in this space, such as the Mai’i Movement, by voicing our **strong support for SB1348**, which serves in part to exempt menstrual products from the general excise tax.

What we tax signals what we value. In every state where it exists, the taxation of menstrual products makes money off of women. Taxing medically-necessary products like tampons, while exempting items like Viagra (which has no approved uses for women) simply because it is a prescription drug, signals that the state does not recognize the health and dignity of women. The tampon tax is a symptom of widespread disregard for women's daily needs and experiences.

SB1348 correctly designates menstrual products as “health products,” signifying their essential nature to the menstruating population of Hawai’i. The U.S. Food and Drug Administration classifies menstrual tampons as Class II medical devices and pads as Class I medical devices. The 2020 CARES Act designated menstrual products as medical necessities for the purpose of HSA and FSA accounts. The American Medical Association deems menstrual products “essential for women’s health” and has called the tampon tax a “regressive” [penalty](#). After a comprehensive study, the American College of Obstetrics and Gynecology concluded that “research supports the repeal of this tax in consideration of its financial, social, and political implications” (Singh 2020).

A sales tax on menstrual products unfairly burdens the state’s lowest income group, women and children. Studies have [shown](#) that low-income citizens may be forced to choose between purchasing menstrual products and other necessities. Since women in Hawai’i make, on average, 21.1% less than their male counterparts, repealing the tax would be a huge help to the

average woman, who uses on average more than 16,000 tampons or pads in a lifetime.

A 2018 [study](#) analyzing the 2005 elimination of menstrual hygiene products from the sales tax base in New Jersey found that removing the tampon tax provides a disproportionate economic benefit to poor women who, unlike wealthier women, cannot afford to buy period products more cheaply in bulk.

Furthermore, subjecting menstrual products to the general excise tax is sex discrimination prohibited by the Hawai'i and federal constitutions. SB3148 corrects a very serious problem. Constitutional law scholars from across the country, including Erwin Chemerinsky, Dean of UC Berkeley Law School, have argued that the tampon tax amounts to sex-based discrimination in violation of equal protection at both the state and federal levels. The Hawai'i Supreme Court has interpreted its state constitution to necessitate strict scrutiny for gender discrimination claims, a higher bar even than the federal Constitution. *Baehr v. Lewin*, 852 P.2d 44, 67 (Haw. 1993). For this reason, the legal claim against Hawaii's tampon tax is stronger than in any other state. Period Law coordinated a class action lawsuit in New York in 2016 on behalf of women who paid the tax, prompting the state to end its tax within months. Four states – Connecticut, Florida, Illinois, and Nevada—followed suit. In 2020, we sued the state of Michigan with the same result. Forty states taxed menstrual products when our organization began in 2016, and 18 have now ended the practice, either voluntarily or under the pressure of a lawsuit. We are thrilled to see the Hawai'i legislature removing this discriminatory tax of its own accord and applaud the authors of SB3148.

We urge you to **support SB3148** and welcome you to contact us with any additional questions you may have. Thank you for your leadership and service.

Sincerely,
Period Law

Contact: Suzanne Herman, Legal Director, suzanne@periodlaw.org.

PERIOD.

January 2, 2023

Testimony for Hawaii Senate Bill 1348, A Bill Relating To General Excess Tax

Section 2 of this bill includes an exemption for “certain health products” including “Feminine hygiene products,” which are referred to as “a sanitary napkin, sanitary towel, tampon, panty liner, douche, feminine hygiene, raw syringe, menstrual cup, sanitary pad, or vaginal cream, foam, ointment, jelly, powder, or spray used for hygiene purposes.”

As a global youth-fueled nonprofit that strives to eradicate period poverty and stigma through service, education, and advocacy, PERIOD. is proud to follow the lead of Hawaiian menstrual equity organizations like the [Mai'i Movement](#) in support of Senate Bill 1348, as introduced by Senator Ronald Kouchi. Our 400 volunteer chapters around the world support the removal of unfair taxes on menstrual products, and applaud this bill.

According to a May 2021 study, nearly 1 in 4 students in the United States struggled to purchase period products or were not able to purchase them at all this year. Because these products are medical necessities, this tax is an unfair burden on Hawaiians who are already working hard to make ends meet.

Furthermore, we know that the Hawaiians most impacted by this tax are those who menstruate - mothers, students, our colleagues, and our family members. By placing an undue tax burden on mothers and families, we are asking them to shoulder additional costs just because of a natural process. These bills, with your support today, will move Hawaii closer to a more fair tax system.

We at PERIOD. urge all members of this committee to do what is right and unanimously support SB 1348 today.

Sincerely,



Michela Bedard
Executive Director
[PERIOD. Inc.](#),



Damaris Pereda
National Programs Director
[PERIOD. Inc.](#),



The Thirty-Second Legislature, State of Hawaii
Senate Committee on Health and Human Services
Honorable Chair Joy San Buenaventura
Honorable Vice Chair Henry Aquino
Senator Sharon Moriwaki
Senator Maile Shimabukuro
Senator Brenton Awa

Friday, February 3, 2023, 1:00 pm

RE: Support for SB1348 - Relating to Exemption on Certain Groceries, Feminine Hygiene Products, Incontinence Products, and Over-The-Counter Drugs from the General Excise Tax

Dear Chair San Buenaventura, Vice Chair Aquino, and members of the Committee,

Ma'i Movement Hawai'i **strongly supports SB1348**, which serves to include exemption of 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 and menstrual inequity 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 the [Alice in Hawai'i: 2022 Fact and Figures report](#) that the number of Hawai'i households that are struggling to make ends meet reached a new high in 2022, at 44% households. Equally concerning, 15% of households have income below the federal poverty level, which represented a sharp increase from 9% in 2018.

The most recent data collected in Hawai'i from the US Census Bureau in the last seven days is even more alarming and provides a deeper understanding of economic conditions and policy effects in Hawai'i. According to recent data in the past month from the [Household Pulse Survey](#), 64% of local households report difficulties paying for usual household expenses and 61% reporting difficulties are biologically female. In households with an income less than \$34,999, 80% had some difficulty and nearly 1-in-4 households, or 24%, found it very difficult. Even at the higher income bracket of \$100,000-\$149,999, 64% report difficulties paying usual household expenses.

We know from our work that those struggling to meet basic needs are likely to be the same individuals impacted by period poverty. Period poverty and menstrual inequity are a direct result of socioeconomic, gender, and racial injustices. The [2021 report conducted by Hawai'i State Commission on the Status of](#)

[Women and Ma'i Movement Hawai'i](#) revealed the extent of the issue in the state. The exceptionally high cost of living and wage gap for women specifically exacerbate period poverty in Hawai'i. 90% 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. Menstruation impacts participation in work and school with half of respondents reporting missing school or work because of it. Additionally, 95% 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. Furthermore, the proposed exemption would not create inequality but correct it. Regardless if a menstruator is a high or low-income earner, they will bear a greater and consistent economic burden compared to a non-menstruating individual simply because of their biology. It is well-established in our statewide and other national reports that inadequate access to period products prevents menstruators from leading full, productive lives. Any opportunity to address inequity and create equality should be seriously considered, and we would expect such consideration if there were an over-the-counter hygiene product for the opposite sex that impacted their full participation in society.

Period products are tax-free in 28 states. Between 2016 and 2022, states, such as Nevada, New York, Florida, Connecticut, Illinois, Ohio, Utah, and Washington, have eliminated taxes on these items. Hawai'i collects approximately [\\$0.8 million](#) from the sales tax on menstrual products. Meanwhile, record-high revenues last year yielded a [budget surplus of \\$2 billion](#). The tampon tax amounts to less than [.004%](#) of Hawai'i's total revenue, the smallest percentage of any state in the US.

SB1348 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 **SB1348** 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

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: General Excise Tax; Exemptions; Groceries; Health Products

BILL NUMBER: SB 1348, HB 1050 [GOV-02]

INTRODUCED BY: SB by KOUCHI, HB by SAIKI (Governor's Package)

EXECUTIVE SUMMARY: Exempts certain groceries, feminine hygiene products, incontinence products, and over-the-counter drugs from the general excise tax.

SYNOPSIS: Adds two new sections to chapter 237, HRS.

The first establishes an exemption for gross proceeds derived from the sale of groceries, which is defined to mean products eligible to be purchased with the United States Department of Agriculture's Supplemental Nutrition Assistance Program benefits.

The second establishes an exemption for feminine hygiene products, incontinence products, and over-the-counter medicines. The exempt items are defined as follows.

"Feminine hygiene products" means a sanitary napkin, sanitary towel, tampon, panty liner, douche, feminine hygiene syringe, menstrual cup, sanitary pad, or vaginal cream, foam, ointment, jelly, powder, or spray used for hygiene purposes.

"Incontinence products" means an absorbent single-use garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements and includes an absorbent single-use product, not worn on the body, designed to protect furniture or other tangible personal property from soiling or damage due to human incontinence.

"Over-the-counter medicines" means over-the-counter drugs regulated by the United States Food and Drug Administration as safe and effective for use by humans.

EFFECTIVE DATE: January 1, 2024

STAFF COMMENTS: For the food exemption, we observe that existing law, section 237-24.3(5), already exempts purchases made with USDA food vouchers under the federal food stamp program (now Supplemental Nutrition Assistance Program or SNAP) and the Special Supplemental Foods Program for Women, Infants and Children (WIC). Grocery stores and the Department thus already have some idea of what kinds of foods are allowed under SNAP and WIC. Defining a grocery exemption in this manner appears to be reasonable and along the line of least resistance.

For the second exemption, 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 wonder what is the policy justification for singling out feminine hygiene products, incontinence products, and over-the-counter drugs for the additional exemption. If the intent is to exempt “essentials,” is enough of these being included for exemption?

Digested: 2/1/2023

SB-1348

Submitted on: 1/31/2023 1:22:14 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
B.A. McClintock	Individual	Support	Written Testimony Only

Comments:

Please support this important bill. We are being taxed too much in our state!

SB-1348

Submitted on: 1/31/2023 5:14:04 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lee Buenconsejo-Lum	Individual	Support	Written Testimony Only

Comments:

This would tremendously help Hawaii's most resource-challenged, ALICE and kupuna populations. Mahalo for your consideration of this issue in the increasingly unaffordable place that we call home.

SB-1348

Submitted on: 1/31/2023 6:46:49 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Ami stepanian	Individual	Support	Written Testimony Only

Comments:

My name is Ami Stepanian. I was born and raised in Kailua Oahu.

I am writing in strong support of SB1348 requesting the State of Hawai'i to make menstrual products free in all state buildings!!

I am writing in strong support of SB1348 requesting the University of Hawai'i to make menstrual products free in all UH system campuses, including universities, community colleges, and education centers.

As an up and coming student I hope you rethink and reconsider the prices on menstrual products on campus. Period products are a basic and essential item, like toilet paper or soap and should be provided to women.

When there is a lack of period products this sometimes results in women missing classes or even full school days.

I strongly urge this committee to pass SB1348 to ensure equity and dignity to menstruating students. Thank you for the opportunity to testify. Mahalo nui loa!

SB-1348

Submitted on: 1/31/2023 7:02:44 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Airabella Molina	Individual	Support	Written Testimony Only

Comments:

Aloha Honorable Chair Joy A. San Buenaventura, Vice Chair Henry J.C. Aquino, and Members of the HHS Committee,

My name is Airabella Molina and I am a recent graduate of the University of Hawai‘i at Mānoa with my B.A. in Public Health with a minor in Women, Gender & Sexuality Studies. I am a resident of the Kāne‘ohe/Kahalu‘u district. I am very passionate about Period Poverty in Hawai‘i as well as addressing Period Poverty at the university and community college levels.

I had the opportunity to intern with Ma‘i Movement Hawai‘i this past summer for one of my capstone classes and I enjoyed it so much that I continue to volunteer with them today; mainly being a point person responsible for coordinating products with the university/cc efforts. I also just completed a policy analysis paper on implementing period products for free at the University of Hawai‘i at Mānoa.

I am testifying in support of the SB1348 bill because I have witnessed Period Poverty firsthand. Peers and I have struggled to access menstrual products due to a lack of income, education, cultural or societal shame, or sanitary places to maintain hygiene. Period Poverty is a huge issue in Hawai‘i and is a pressing public health concern.

More than half of the states in the United States of America have a sales tax (“tampon tax”) on menstrual hygiene products that vary from 4% up to 7% (alliance for PERIOD supplies, 2022). This markup goes to the government and shows how period products are frequently charged as luxury goods rather than being recognized as essential necessities.

Crawford (2019) argues that if menstrual hygiene items continue to be subject to state sales taxes without making a fundamental distinction from other goods that are excluded as needs, then this will continue to contribute to the overall economic disparity that already exists between the sexes and that tampon taxes are unlawful and need to be eliminated across the board.

Menstrual equity has made tremendous progress internationally, with Scotland in November 2020, being the first country in the world to make period products free (BBC, 2020). They provide free period supplies in all public toilets in Scotland, including restaurants, pubs, schools, and universities. In the United Kingdom in January 2021, they eliminated sales tax on menstruation products (Women’s Voices For The Earth, 2021). These are huge advancements to

improve accessibility to period products for menstruators that need to be implemented in The United States of America, specifically Hawai'i.

The removal of the sales tax placed on menstrual hygiene products (MHP's) is one proposal for legislative change. Twenty-plus states have considered legislation to exempt MHPs from the sales tax because of the menstruation movement, and seventeen of those states have done so. Because MHPs are essential, taxing them is seen as being unjust and inequitable. The taxes are especially harsh since it targets a biological factor that roughly half of the population shares. This tampon tax is perceived as discrimination against women (COTROPIA, 2021).

It would be necessary for the GET for menstruation products to be abolished by state legislation to repeal the tampon tax in Hawai'i.

This bill is an initiative that takes steps to address menstrual inequity and end period poverty that requires low investment. Statewide statistics from a 2021 survey conducted by the Hawai'i State Commission on the Status of Women and Ma'i Movement Hawai'i found that 42% of respondents reported missing class or leaving school early due to a lack of accessibility to period products. 50% of respondents have missed work or school because of their period.

Menstrual products are essential and should be considered a right and not a luxury to procure. Denial of access to such products demonstrates an explicit gender-based exclusion and oppression. Menstruators cannot control nor cease their menstrual cycle and should not suffer simply because of their biology. The bill addresses this issue and promotes common goals of public health, basic equity, gender equality, and education equity.

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

SB-1348

Submitted on: 1/31/2023 10:12:29 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Aja Toscano	Individual	Support	Written Testimony Only

Comments:

If viagra is tax free, so should tampons!

SB-1348

Submitted on: 2/1/2023 6:53:02 AM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Nanea Lo	Individual	Support	Written Testimony Only

Comments:

Hello,

My name is Nanea Lo. I'm born and raised in the Hawaiian Kingdom a Kanaka Maoli.

I'm writing in support of SB1348.

me ke aloha 'āina,

Nanea Lo

SB-1348

Submitted on: 2/1/2023 7:35:43 AM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
cheryl Burghardt	Individual	Support	Written Testimony Only

Comments:

I SUPPORT this bill to provide certain exemptions from the general excise tax. Currently, those humans who find it necessary to use menstrual products have an additional amount of monies spent on those products as well as being taxed. Menstruation is a part of a healthy body and products should not be taxed. In addition, there are many in our islands for whom it is necessary to purchase incontinence products as well as over the counter medicines for daily health. These should not be taxed.

Again, I SUPPORT this bill

SB-1348

Submitted on: 2/1/2023 11:55:45 AM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Siena Yeo	Individual	Support	Written Testimony Only

Comments:

Aloha all,

My name is Siena and I am a student of Punahou School. I am testifying in strong support of **SB1348**, which would eliminate the tampon tax. It is important because I have witnessed menstruators go through their periods without menstrual products due to the expenses created by the tampon tax. Thank you for the opportunity to testify in support of this bill.

SB-1348

Submitted on: 2/1/2023 1:58:28 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Sara Ward	Individual	Support	Written Testimony Only

Comments:

“Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Sara and I am a resident of Honolulu. I am testifying in support of **SB1348** 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. 28 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-1348

Submitted on: 2/1/2023 2:02:41 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Arwen Revere	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Arwen Revere and I am testifying in support of SB1348 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. 28 states have already passed legislation to end the discriminatory tax on period products. I have witnessed many of my peers suffer from period equality, especially at school. Thank you for the opportunity to testify in support of this bill.

SB-1348

Submitted on: 2/1/2023 2:04:09 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Laura Peterson	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Laura Peterson and I am a resident of Kaunakakai, Molokai. I am testifying in support of **SB1348** 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. 28 states have already passed legislation to end the discriminatory tax on period products.

I have seen such a response at Molokai High School to the availability of period products thanks to the Ma'i Movement, and can only infer that the women at home not attending our school are struggling as well. Thank you for the opportunity to testify in support of this bill.

Sincerely,

Laura Peterson

SB-1348

Submitted on: 2/1/2023 3:12:47 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Lois Toyama	Individual	Support	Written Testimony Only

Comments:

I support the lifting of sales taxes on period products.

SB-1348

Submitted on: 2/1/2023 2:37:44 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Edith Neumiller	Individual	Support	Written Testimony Only

Comments:

I support SB1348.

SB-1348

Submitted on: 2/1/2023 3:31:36 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Divina C. Costales	Individual	Support	Written Testimony Only

Comments:

As a female living in Hawaii on the island of Lana'i monthly feminine products are essentially needed. We already pay more for the products to get to our island. However all women being taxed on what is needed and out of our control is simply not right. How each female period flows is different, charging us taxes is sad as we're purchasing items that are to help control the blood flow. Please help by not charging us taxes. When possible Malama your Ma'i has tried to assist some in our community with items and has been helpful in the best way they can however getting products to Lana'i is also a challenge.

Mahalo for your consideration Divina

SB-1348

Submitted on: 2/1/2023 4:28:55 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Abigail Espinosa	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Abbi and I am a resident of Kona. I am testifying in support of **SB1348** 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. 28 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-1348

Submitted on: 2/1/2023 4:50:46 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Patricia Bilyk	Individual	Support	Written Testimony Only

Comments:

TO: Senator Joy San Buenaventura, Chair, Senator Henry Aquino, Vice Chair and Members of the Senate Committee on Health and Human Services

FROM: Patricia L Bilyk, RN, MPH, MSN

RE: SB 1348 Exempts Certain Groceries, Feminine Products, etc from General Excise Tax SUPPORT

DATE: February 3, 2023 1pm

Aloha, my name is Patricia Bilyk and I am providing testimony in SUPPORT of SB 1348 specifically for the exemption of State Excise Tax on the sales of Feminine Products.

As an Advanced Practice Registered Nurse specializing in the Maternal Child area, and practicing for 50 years in Hawaii, I've assisted and paid for girls and women to obtain feminine products. Many do not have the money to purchase these supplies they need frequently, much less have the additional expense of excise tax. Periods are costlier for those with the least means to pay for supplies and tax!

Twenty eight states have already passed laws to end this unfair tax on feminine products! I certainly hope our State can join this group and provide additional relief to girls and women!

Thank you for the opportunity to testify in SUPPORT of this SB 1348!

SB-1348

Submitted on: 2/1/2023 7:00:20 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Angelina Mercado	Individual	Support	Written Testimony Only

Comments:

Aloha,

We support SB1348 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.

Sincerely,

Angelina Mercado, Executive Director, HSCADV

February 2, 2023

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members in the Senate Health and Human Services Committee

My name is Courtney Hamakawa and I am a resident on the east side of the Big Island and I am testifying in support of SB 1348 to exempt the sales of period products from the general excise tax in Hawaii. It is a regressive tax that disproportionately affects the poorer people in the community who already have to pay inflated costs for all products shipped here in Hawaii. Women may have to choose between food and other necessities and have to pay a tax on top of the high price for period products. I have witnessed the utter tragedy and shame that many of our homeless and low-income female students and families experience by having to go without feminine hygiene pads as for the families I work with, these items are considered "luxury" items. Some students have even been "scolded" for using the restroom during work/class time to make home-made pads out of wadded toilet paper. Some students have also missed school due to having periods and are embarrassed to go to school due to having no access to pads.

We have to do all we can to make these already costly products less expensive to purchase by removing this regressive tax that is put on period products. I urge all of you to pass this much needed bill to provide some level of relief to those needing to buy period products.

Respectfully,

Courtney Hamakawa
DOE- East Hawaii Community Homeless Concerns Liaison

SB-1348

Submitted on: 2/1/2023 10:56:18 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Rebecca Romine	Individual	Support	Written Testimony Only

Comments:

Aloha, my name is Rebecca and I am a resident of Manoa. This testimony is in support of SB1348. Menstruation is a normal, biological process. People who menstruate cannot control when they get their first menstrual period nor can they control when it happens each month. People who menstruate cannot "hold in" their periods and the length of each monthly cycle is different for each person. Some people have short bleeding cycles that are light and last 1-2 days. Others have long bleeding cycles that last 5-7 days and result in thick, heavy menstrual blood. I myself suffer from long, traumatically heavy menstrual periods. As a result, I have to change my own tampon every HOUR, and always, always have to wear a pad in my underwear as back up for leaks. Because of this normal, biological process, I spend a substantial amount of money each month on menstrual hygiene products. Some people who menstruate may not have the same type of menstrual flow as I do. But, regardless of whether a menstrual cycle is light or heavy, short or long, most people who menstruate go through several tampons and pads in a single day.

If passed, this bill will help ensure that all menstruating persons will have tax free access to clean, usable menstrual products. Many people who menstruate have limited options for affordable menstrual materials and without access to pads or tampons, people may resort to using dirty rags or paper during their periods, or may leave tampons in for too long of a time period. Poor menstrual hygiene can pose physical health risks that can result in reproductive and urinary tract infections. Tax-free access to menstrual products should be considered a human right, and is essential for public health.

If you menstruate or were born from a person who menstruates, this bill relates directly to you. Please consider supporting the passage of SB1348. Thank you for the opportunity to testify in support of this bill.

SB-1348

Submitted on: 2/2/2023 10:28:11 AM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Adriann Gin	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Adriann and I am a resident of Honolulu, born and raised. I am testifying in support of **SB1348** 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. 28 states have already passed legislation to end the discriminatory tax on period products. I don't believe that women should incur more costs due to a biological need that every female has - this could be considered discrimination. Thank you for the opportunity to testify in support of this bill.

SB-1348

Submitted on: 2/2/2023 12:35:05 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jamie Kapana	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Jamie and I am a resident of Kapolei. I am testifying in support of **SB1348** 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. 28 states have already passed legislation to end the discriminatory tax on period products. I believe that because those that experience their menstrual cycle cannot choose so, they shouldn't be taxed on it. Thank you for the opportunity to testify in support of this bill.

Mahalo,

Jamie

To: Hawaii State Senate Committees on Health and Human Services

Hearing Date/Time: Thursday, February 3, 2023, 1:00pm

Place: Hawaii State Capitol, CR 225 & Videoconference

Re: Judith Ann Armstrong is in strong support of SB1348 exempts essential grocery items from general excise tax.

Dear Members of the Health and Human Services,

I, Judith Ann Armstrong, am in strong support of SB1348 relating to General Excise Tax Exemptions.

This bill will 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. 28 states have already passed legislation to end the unfair, regressive, and discriminatory tax on period products.

Thank you for this opportunity to testify in support of SB1348.

Sincerely,

Judith Ann Armstrong

SB-1348

Submitted on: 2/2/2023 8:17:32 AM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Cara Chaudron	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Cara and I am a resident of Kaimuki who has personally experienced the high (and rising) cost of period products in Hawaii for my entire life. I am testifying in support of **SB1348** 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. 28 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.

February 1, 2023

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Sarah Kern and I am a resident of Lihue, Kauai. I am testifying in strong support of SB1348 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. Twenty eight states have already passed legislation to end the discriminatory tax on period products. I believe that low-income households with menstruators should no longer be responsible for bearing this disproportionate burden in Hawai'i, where so many of our local families are already struggling to make ends meet. Menstruation is a bodily function that is just as important as any other bodily function. People who menstruate cannot simply "opt out" of having their periods. If menstruators can't afford to buy the menstrual hygiene products they need, their health (and our state's healthcare system) suffers. It is time to remove this unfair tax burden from our families with menstruators who have been shouldering it for decades. Thank you for the opportunity to testify in support of this bill.

Mahalo nui loa,
Sarah Kern

SB-1348

Submitted on: 2/2/2023 5:53:56 PM

Testimony for HHS on 2/3/2023 1:00:00 PM



Submitted By	Organization	Testifier Position	Testify
Kari	Individual	Support	Written Testimony Only

Comments:

“Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Kari and I am a resident of Hilo. I am testifying in support of **SB1348** 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. 28 states have already passed legislation to end the discriminatory tax on period products. I have experienced the financial hardships and witnessed families deciding over to pay an electric bill or buy period products, both are a necessity and yet one gets treated as a discrimination. Thank you for the opportunity to testify in support of this bill.”

We know you signed our petition because you are just as passionate about the issue as we are. Please take the next step and submit testimony. Mahalo nui loa for your support and time! We are so very grateful.

LATE

SB-1348

Submitted on: 2/2/2023 6:41:15 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Taelor Ferrer	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Taelor Ferrer and I am a resident of Kahului on the island of Maui. I am testifying in support of SB1348 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. 28 states have already passed legislation to end the discriminatory tax on period products. I have witnessed females who didn't have the financial resources to purchase the appropriate menstrual products for their periods. This was simply due to the cost of these products. By taking the tax off of period products, women in Hawaii will have an easier time purchasing the necessary products for their monthly periods. Pad, tampons, and many other period products are not cheap and the prices for these products aren't going to be going down anytime soon. By passing this bill, women all across Hawaii will be benefited. Thank you for the opportunity to testify in support of this bill.

LATE

SB-1348

Submitted on: 2/2/2023 10:05:49 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Danica Rosengren	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Danica and I am a resident of Honolulu. I am testifying in support of **SB1348** 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. 28 states have already passed legislation to end the discriminatory tax on period products. I believe this tax to be sexist, and discriminates against menstruators. I am so grateful that last year the bill passed to make period products free in schools, but this is just the first step to menstrual equity. The tax needs to be eliminated (until period products are a free part of health care for any menstruator). Thank you for the opportunity to testify in support of this bill.

LATE

SB-1348

Submitted on: 2/2/2023 10:42:43 PM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shelly Ericksen	Individual	Support	Written Testimony Only

Comments:

Period products are medically necessary products for half the world's population. No one should be taxed for having their period. Please give period products tax exempt status. Thank you for your time and consideration.

LATE

SB-1348

Submitted on: 2/3/2023 6:18:29 AM

Testimony for HHS on 2/3/2023 1:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Noel Shaw	Individual	Support	Written Testimony Only

Comments:

Aloha Chair San Buenaventura, Vice Chair Aquino, and Members of the Senate Health and Human Services Committee,

My name is Noel Shaw and I am a resident of Kalāwahine, O'ahu and mother of three daughters. I am testifying in support of **SB1348** 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. 28 states have already passed legislation to end the discriminatory tax on period products.

I believe that this bill will help address the undue burden faced by women in society as those most dependent and in need of additional support from the world around us. Creating accessible avenues for care is a must and as a mother of three daughters, I need to make sure I've fought to bring more easy to their lives. Thank you for the opportunity to testify in support of this bill.

Mahalo,

Noel