

## Exempting diapers and Feminine Hygiene Products from Local Sales Tax

This exemption would address gender injustice because these items are a basic necessity that should not be taxed.

Louisiana leads the nation in single-family households, children in poverty and single family households led by women. Taxing feminine hygiene products and diapers—which are necessary for women and parents—is an unnecessary, and immoral financial burden.

### Diapers Are Essential to the Well-Being of Families in Baton Rouge

Diapers are as essential to a baby's healthy development as a mother's love—But many babies don't have the clean diapers they need.

Diapers can cost as much as \$0.40 each, and as many as ten diapers could be used in a day. An average monthly supply of diapers costs families approximately \$80.

The average family in Baton Rouge will spend \$1460 per child each year on diapers – **this tax exemption would save them \$80 per child each year** – that's 70% of one month's energy bill – or half of a weeks worth of groceries. In total, Baton Rouge families with one child under age five will save \$1,078,669 each year.

### Who is impacted?

Children in low-income families are at greatest risk of suffering the effects of diaper need because many families can't afford diapers.

31.93% of households in Baton Rouge have children

6.57% of the population of Baton Rouge Metro are under 4 – that's 28,843 children<sup>i</sup>

6.1% of the population of Baton Rouge City are under 5 - that's 13,433 children<sup>ii</sup>

9.75% of Baton Rouge families with children live below poverty

24% Children live in poverty in East Baton Rouge

Baton Rouge Sale Tax <sup>iii</sup>	Annual Cost of Diapers per Child	Annual Sales Tax Cost per Child	Number of Children under 5	Total Annual Savings for Families with One Child Under 5
5.5 % (Parish)	\$1,460	\$ 80.30	13,433	\$ 1,078,669
2 % (City)	\$1,460	\$ 29.20	13,433	\$ 392,243

## Exempting diapers and Feminine Hygiene Products from Local Sales Tax

Exempting feminine hygiene products from sales tax would address gender injustice because these items are necessities that should not be taxed.

The tax impacts women who are already suffering on the wrong end of the gender wage gap and families struggling to make ends meet.

Ending the tax puts more money in women's pockets and has a significant impact on the pockets of low-income women. Women and especially women of color commonly work in food preparation and serving related occupations in Baton Rouge. These are the kind of jobs that have been most impacted by COVID-19 related layoffs.

Increasing access to feminine hygiene product is an investment in the well-being of Louisiana's young women. The inability to afford or access hygiene products can affect girls' attendance at and productivity in school so menstrual health is an issue of educational equity. No young person should miss class or be embarrassed at school because she needs a tampon or pad.

A tax exemption on these products would save a person who menstruates about \$0.72 a month, \$8.58 each year, but over their lifetime it would add up to over \$300. In total, **females between the ages of 15-49 in Baton Rouge would save \$504,958.74 each year.**

### Who is impacted?

**Females make up 52 %** of the population in Baton Rouge – that is 115,314 taxpayers.

58,853 of them are between 15-49

Females ages 18 - 34 are the 2<sup>nd</sup> largest demographic living in poverty<sup>iv</sup>

Black females are most impacted because they represent the largest subset of those living in poverty

Men in Baton Rouge earn incomes 1.55 times that of women.

Baton Rouge Sale Tax <sup>v</sup>	Annual Cost of Hygiene Products	Annual Sales Tax Cost	Female Population	Total Annual Savings total female population
5.5 % (Parish)	\$ 156	\$ 8.58	58,853	\$ 504,958
2 % (City)	\$ 156	\$ 3.12	58,853	\$ 183,621

<sup>i</sup> [Summary Data for Parish: East Baton Rouge, 2020](#)

<sup>ii</sup> [U.S. Census Data, Population by Age, 2018](#)

<sup>iii</sup> [Sales and Use Tax Rates Effective](#)

<sup>iv</sup> [Data USA Profile, Baton Rouge](#)

<sup>v</sup> [Sales and Use Tax Rates Effective](#)