



University of Tennessee, Knoxville
**TRACE: Tennessee Research and Creative
Exchange**

Baker Scholar Projects

Supervised Undergraduate Student Research
and Creative Work

Spring 5-2023

The Pink Tax: A Comparative Case Study Between Tennessee and Washington State

Megha Chitturi

University of Tennessee, Knoxville, mchittur@vols.utk.edu

Follow this and additional works at: https://trace.tennessee.edu/utk_bakerschol



Part of the [American Politics Commons](#), [Bioethics and Medical Ethics Commons](#), [Comparative Politics Commons](#), [Economic Policy Commons](#), [Health Economics Commons](#), [Health Policy Commons](#), [Health Services Research Commons](#), [Macroeconomics Commons](#), [Nonprofit Studies Commons](#), [Public Economics Commons](#), [Public Policy Commons](#), [Regional Economics Commons](#), [Social Welfare Commons](#), and the [Women's Health Commons](#)

Recommended Citation

Chitturi, Megha. "The Pink Tax: A Comparative Case Study Between Tennessee and Washington State." University of Tennessee - Knoxville, 2023.

This Article is brought to you for free and open access by the Supervised Undergraduate Student Research and Creative Work at TRACE: Tennessee Research and Creative Exchange. It has been accepted for inclusion in Baker Scholar Projects by an authorized administrator of TRACE: Tennessee Research and Creative Exchange. For more information, please contact trace@utk.edu.

The Pink Tax: A Comparative Case Study Between Tennessee and Washington State

Megha Chitturi

Dr. De Ann Pendry

Baker Scholar Thesis, The University of Tennessee-Knoxville

May 2023

Abstract

The imposition of an additional luxury tax on menstrual health products, otherwise referred to as the “Pink Tax” or the “Tampon Tax”, is present in some states while absent in others. The decision to repeal such a tax is one that has proven to be critical, as it removes the connotation that such products are of “luxury” and make them more accessible to menstruators throughout the state. As of 2023, twenty-three states have eliminated the tax. The state of Washington falls under that parameter while Tennessee does not. The purpose of this undergraduate honors thesis is to explore the potential causes behind Tennessee’s continual imposition of the additional luxury tax in comparison to Washington’s decision to do away with it due to similar fiscal profiles of the two states. By examining bill histories, key players, local NGO involvement, and respective civil society agendas in the two states, it was clear that Washington’s treatment of this issue as partisan versus the political implications behind this issue in Tennessee fueled by their separate civil societies is a major factor that contributes to the existence and absence of the tax in Tennessee and Washington, respectively.

Introduction

To understand how the United States' local governments capitalize off of those who menstruate, we must first understand the nature of period poverty. "Period poverty means counting pennies to come up with something as basic as toilet paper, and it can make you miss school or work, which can lose you your job if it happens once too often" (Diamant, 2021, p. 22). It is important to note that period poverty knows no borders or limits in the sense that exists in every country, state, county and zip code. In certain states in the United States, period poverty is further heightened by the period tax. Whether it is collected by the state or city as a part of sales, value-added, or luxury taxes, "the tax is paid only by people who menstruate" (Diamant, 2021, p. 56). Furthermore, menstrual products are not included under food stamps or income assistance programs, contributing even more to the snowball effect that is period poverty.

From a larger-scale perspective in America, "menstruators spend \$17,000 during their lifetime, a figure that includes pads, tampons, panty liners, pain medication, and underwear" (Diamant, 2021, p. 56). But relatively speaking, this cost is greater in low-income zip-codes and it is much more of a burden in areas where these products are not readily available. This can be far too much for menstruators of a variety of backgrounds, including low-income and/or single parents.

The "tampon tax", as argued by attorney Jennifer Weiss-Wolf, "is sex-based discrimination, unconstitutional, and illegal" (Diamant, 2021, p. 57). Tampons were initially taxed to increase public revenue, and no states had first sought to exempt the product. However as of 2023, twenty-three US states have abolished the tampon tax, leaving twenty-seven states that still tax menstrual products, including Tennessee. Several of these states moved to abolish the tax on the basis of gender bias (although this leaves out nonbinary and transgender

menstruators). However throughout the US, progress towards period equity “is being [made] in the nonprofit world, where activism takes place on many levels: from organizing for policy changes in states and nations to...improved access to period supplies” (Diamant, 2021, p. 94).

Such is the very nature of this undergraduate thesis. Out of the twenty-three states that have successfully abolished the tax, the northwestern state of Washington is one of them. The basis of this study is to compare bill histories and implications of the Pink Tax (interchangeably known as the Tampon Tax) between the states of Washington and Tennessee. Seemingly unrelated and on opposite ends of the country, the two states are similar in fiscal nature. For example, neither state imposes a sales tax and both states’ largest source of tax revenue is its respective sales tax. Washington’s sales tax is at 6.5% while Tennessee’s is at 7%. The fiscal profile of a state is very much relevant when discussing future directions of the tax repeal, as one of the biggest opposing argument centers around the state losing large amounts of revenue.

Deploying a framework that uses a multifaceted approach to health-related issues known as Critical Medical Anthropology (CMA) combined with policy output analysis allows us to take steps in answering the following question: How does social factors, fiscal profiles, and NGO involvement in each state lead to the presence or absence of the Tampon Tax in Tennessee and Washington, respectively? Through looking at bill histories, hearing transcripts, key players, fiscal notes, NGO involvement, and civil society agendas in respective states, the goal of this paper is to contribute to the greater discourse surrounding menstrual health equity. It is hypothesized that the variation between the two states is caused by differing civil society agendas and legislature.

Literature Review

Implications of the Tampon Tax

Missing school due to menstruation is a vicious cycle. Seen everywhere from Germany to South Africa, school absences contribute to inadequate education for girls which furthers marginalization in terms of socioeconomic mobility, gendered spaces, and society as a whole. Though it presents itself differently across cultures, this is the underlying effect of menstruation-related school absences. In the United States, this is exacerbated in minority populations—“[we are] in a time when the high school dropout rate among Native Americans is greater than any group in the country” (Diamant, 2021, p.45). According to Alliance for Period Supplies’ Tennessee State Fact Sheet on Period Poverty, “one in four teens in the US has missed class due to lack of access to period supplies. In Tennessee, 75% of female students in public school grades 7 to 12 attend Title I Eligible Schools” (Alliance for Period Supplies, n.d.). As per the US Department of Education’s definition, a Title I school is one in which “children from low-income families make up at least 40 percent of enrollment” (US Department of Education, 2023, Part A). Even though low-income and living under the Federal Poverty Line are not mutually exclusive, it can still be difficult to obtain menstrual products when necessary.

The American Civil Liberties Union has recommended that one of the steps towards furthering menstrual equity is to “support laws that advance menstrual equity” and “advocate that all students have access to free pads and tampons” (ACLU, n.d., p.8). In addition to major nonprofits and lawmakers, the American Bar Association itself “explicitly recognized the needless damage caused by the denial of menstrual products” (ACLU, n.d., p.8).

NGO Efforts in Tennessee

Given that three quarters of Tennessee's female population attends a Title I School, it is probable that there's a need for more affordable menstrual products. Over the past four years, there have been initiatives to alleviate this issue, such as the Nashville Period Project beginning in 2018. Lakisha Simmons, founder of this movement stated "when we discovered there were young ladies missing school because of personal hygiene, we thought there's no way they should miss school" (Mazza, 2018). The Nashville Period Project was initiated through the Achiever Academy, whose mission is to "develop poised, persistent, and prosperous college educated women" by targeting high school and college women (The Achiever Academy, 2018). According to their website, "almost half of the 85,000 students in Metro Nashville Public Schools are economically disadvantaged" (The Achiever Academy, 2018).

To combat this, the Nashville Period Project collected over one-hundred thousand products over a month and distributed them to Title I high and middle schools. The Achiever Academy also acknowledges that "period poverty is an issue that prevents economically disadvantaged girls from attending school" (The Achiever Academy, 2018). The overall goal of the Achiever Academy's Nashville Period Project is to "keep girls in school during their menstruation by donating feminine hygiene products to girls and schools in need of such products. Our vision is that females have access to tampons and other feminine hygiene products" (The Achiever Academy, 2018).

More recently, in February of 2020, Jere Baxter Middle School was able to install a female hygiene product dispenser at no cost to its students. This effort was a part of the Nashville Period Project's Lakisha Simmons. These female hygiene product dispensers are the first of their kind in Metro Nashville schools. While previously, the Nashville's Period Project's efforts involved distribution, this case is the first of actual installment in a school. A large issue

regarding menstruation among schoolgirls is the stigma and embarrassment, so with these dispensers “they don’t have to go to the counselor’s office or the nurse’s office and they can have what they need right in the bathrooms,” says Simmons (NewsChannel 5, 2020).

Regarding further efforts on behalf of Simmons, she plans on revisiting school girls at Jere Baxter Middle School to send out a questionnaire to gather “concrete data on how often they miss school and activities, so we can quantify how big of an issue this truly is” (NewsChannel 5, 2020). The goal for this data is to ultimately use it towards legislation proposals surrounding the tampon tax. In response to those who oppose banning the tampon tax, Simmons makes a point that Tennessee “is going to lose more money if we have more girls who are not in school receiving the education they need to grow up and be a part of our community and contribute to our society” (NewsChannel 5, 2020).

Combined with Simmons’s future concrete data from Metro Nashville schools, policy recommendations from distinguished nonprofits and professions, and recognition of the lack of menstrual equity from certified board organizations, there is ample evidence that the first steps towards achieving menstrual equity in Tennessee would be to provide free menstrual supplies in Title I schools and support legislation in favor of menstrual equity. While legislative efforts proved somewhat futile, it is evident that projects through nonprofits such as the Nashville Period Project through the Achiever Academy has a long-lasting and wide impact.

Coverage in Tennessee

Certain Tennessee Republican lawmakers do not seem to be convinced at the point that Simmons and others are making. In 2020, a proposal to make “tampons, menstrual pads and other similar products tax-free during Tennessee’s three-day weekend where certain goods can be

purchased tax free,” (NewsChannel 5, 2020). The proposal was sponsored by Democratic Senator Sara Kyle of Memphis, who echoed the sentiment that menstrual products are a necessity for schoolgirls. On the other hand, Tennessee’s Republican Senator Joey Hensley claimed that women and girls would “abuse” the accessibility of these products if they count as tax-free (NewsChannel 5, 2020). Ultimately, all Republicans on the committee all of whom are men, didn’t allow the legislation to pass on the basis that “women could potentially buy the items in bulk and cost the state thousands of dollars in revenue” (CNN, 2020).

NGO Efforts in Washington

Menstrual equity efforts on behalf of NGOs in Washington create an environment that is starkly different from that of Tennessee. Firstly, it is important to note that support is abundant, the biggest contender being the Bill and Melinda Gates Foundation. Though they are widely known for their work abroad, their local efforts cannot be overlooked. “Everyone should have access to opportunities they need to design the future they want. That core belief drives the work...in our home state of Washington, where we work at the local, regional, and state level,” reads their mission statement (Bill & Melinda Gates Foundation, n.d.). The foundation has partnered with Menstrual Hygiene Day, which was developed in 2013 by German-based NGO by the name of WASH United (Menstrual Hygiene Day, n.d.). The presence of the Gates Foundation itself in the state of Washington creates the type of society that allows other large NGOs solely dedicated to bettering access to menstrual health products to thrive, such as GlobalWA.

Two years prior to the passage of WA SB 5147, GlobalWA partnered with strictly Washington-based NGOs dedicated to feminine hygiene to promote the de-stigmatization of menstruation for World Menstrual Hygiene Day (GlobalWA, 2018). GlobalWA acts as an

umbrella organization that bolsters the efforts of NGOs oriented towards menstrual hygiene, such as PATH. Founded as early as 1977 and headquartered in Seattle, PATH is dedicated to globally improving various aspects of public health, one of them being menstrual health management (PATH, n.d.). Currently, PATH does not have any outreach programs in Washington specifically. However, advocacy and policy are made clear on their website, complete with thorough manuals on menstrual health education which can be applied nearly everywhere (PATH, n.d.).

The second NGO headquartered in Seattle is Splash, founded in 2007. Dedicated to “[helping] girls manage their menstruation at school through improved, girl-friendly sanitation facilities” (Splash, n.d.). Most of their menstrual health efforts are centered in Ethiopia and India. Similar to PATH, Splash also has resources available for helping administrators and other advocates in developing a “holistic menstrual health program” (Splash, n.d.). The third and final NGO based out of Washington state, specifically Mount Vernon is Days For Girls, founded in 2008. Days For Girls is dedicated to delivering pads and menstrual hygiene kits around the world, implementing menstrual health education, “establish sustainable businesses”, and promote policy and advocacy discourse (Days For Girls, n.d.).

The purpose of outlining specific NGOs that are based *out of* Washington but are not necessarily committed to promoting efforts in Washington is to obtain a general understanding of the civil society that allows for these NGOs to begin and thrive. However, there are two major NGOs based in Washington state that are solely dedicated to working *for* Washington. The first is Towers of Tampons & Pyramids of Pads (abbreviated as T2P2), which is “a menstrual product donation collective committed to disrupting period poverty throughout Seattle and beyond” (Towers of Tampons & Pyramids of Pads, 2023). Since its founding in 2017, T2P2 has been “generating awareness, hosting donation drives, and donating 100% of the proceeds and

menstruation products to organizations servicing homelessness, low-income womxn, and students” (Towers of Tampons & Pyramids of Pads, 2023). T2P2’s impact in and around the Seattle area is certainly not to be discredited. As of 2023, “over 650,000 products [were] raised and distributed” to Seattle’s public schools in need, the local YWCA, cafés, the Seattle Housing Authority, various food banks and emergency shelters just to name a few (Towers of Tampons & Pyramids of Pads, 2023). In addition, their website is designed to be user friendly, contributing to their mission of accessibility so that those in need are able to easily request products.

The Justice for Girls Coalition of Washington State is another NGO based in Washington, dedicated to “offering practices, programs, and policies tailored for girls facing adversity so they can overcome obstacles, access opportunities, and secure a purposeful future” (Justice for Girls Coalition of Washington State, n.d.). In fact, the coalition was created to “eliminate the inequalities girls face in Washington state systems,” which period poverty falls under (Justice for Girls Coalition of Washington State, n.d.). The imposition as well as elimination of the tampon tax is a product of the Washington state system, which in turn creates inequalities for menstruators on a socioeconomic level.

Coverage in Washington

Five months prior to the official effective date of WA SB 5174, The Seattle Times published an opinion piece written by Jennifer Weiss-Wolf outlining the discriminatory nature behind the tampon tax and its effects in Washington state. According to Weiss-Wolf, “Washington’s tampon tax currently amounts to \$6.6 million annually” (Weiss-Wolf, 2020). When cross-referencing this value to WA SB 5147’s fiscal note, the state revenue impact stood at approximately \$4.5 million per fiscal year (SB 5147, 2020).

Coverage in Washington was moreover in support of elimination of the tampon tax. The very notion that The Seattle Times, the largest circulating newspaper source (online and paper), published an opinion piece in favor of eliminating the tampon tax speaks volumes. In addition, The Columbian, another major news sources in the Pacific Northwest and Canada, harshly critiqued a failed attempt to eliminate the Tampon Tax in Idaho. Author Ryan Suppe primarily comments on Idaho's Republican lawmakers' judgement on providing free menstrual supplies in public schools around Idaho is "too liberal" (Suppe, 2023). The issuance of this piece and others in major news publications once more speaks to the civil society at hand.

Theory

Critical Medical Anthropology

On a general note, Critical Medical Anthropology (abbreviated as CMA) is “a specific set of theories and approaches to medicine that consider the philosophical, cultural, and moral systems that are embedded in health practices” (Carroll 2014, 40). Analysis through a lens that deploys CMA is essential when considering potential power dynamics at play in the health and medical sector of a society. In the case of the imposition of the tampon tax, it can be argued that a very specific set of people are having to suffer the financial burden of lawmakers’ decision. The power dynamic at play in this case is that of those who menstruate versus higher up lawmakers. To put it into perspective, “the tax is paid only by people who menstruate” (Diamant, 2021). Furthermore, “CMA promotes the idea that biomedical authority...[is a] seat of intense disciplinary powers in society” (Carroll 2014, 42). In this case, the aforementioned biomedical authority is none other than legislative powers deciding the imposition of the tax and the so-called “discipline” being imposed is affordability of menstrual health products.

An important subset of CMA that is essential to understanding the imposition of the tampon tax is known as “biological citizenship”. At its core, the concept of biological citizenship is very much Foucaultian, as it ties in aspects of biopower and social structures. The citizenship being discussed are “rights and entitlements” (Carroll 2014, 46). Essentially, biological citizenship is a made up concept that is imposed by those in power (Carroll 2014).

The imposition of the tax inherently creates a specific biological citizenship on behalf of those who menstruate, which also ties into the notion of identity politics. Menstrual health management and the implications of the pink tax are part of a structural problem just as much as they are a health-related issue. Furthermore, it is noted that “biological citizens are ‘made up’

from above...[focusing] on the political and moral conflicts that surround the creation of social subject” (Carroll 2014, 45). The fabrication of biological citizens can contribute to an argument surrounding the illegitimacy of gender-based discrimination, especially those imposed on menstrual health products.

Economic Gender-Based Discrimination

The Pink Tax, on a very broad scale, is the idea of “feminine” products being taxed at a higher rate than products that are catered towards men. Perhaps the most prominent example of this would be the price difference between men and women’s razors, both of which serve the same function and are of the same structure. This marketing scheme perpetuated by a capitalist society is essentially economic gender-based discrimination, which is “the premium women pay for goods and services due to their gender alone” (Berliner 2020, 68).

Furthermore, the Pink Tax, perpetuated by economic gender-based discrimination, encourages the perpetuation of *androcentrism*, “the privileging of male experience and the ‘otherizing’ of female experience that causes “males and male experience” to be treated as “a neutral standard or norm for the culture”,” which inherently alienates the female body (Berliner 2020, 86). When the female body is “othered”, biological female needs are “othered”, which further perpetuates the agenda that menstrual health products are not a necessity.

Economic gender-based discrimination is felt on a completely different caliber to menstruators who are of a low socioeconomic status. It is important to remember that menstrual products are not included under food stamps or income assistance programs, which makes menstrual health products even less accessible to those who already have a budget that is stretched thin with other necessities.

Hypothesis

The variation between the states is caused by differing expected fiscal impacts as well as respective civil society agendas and legislature.

Methods

This is a comparative case-study in which qualitative data was collected from reading through bill histories, fiscal notes, hearing transcripts and researching NGO involvement and civil society agendas through local and national news coverage.

Results & Findings

Washington

Bill History

SB 5206 2019-20: Providing a sales tax exemption for certain feminine hygiene products.

January 16th, 2019 Initial reading of bill. Referred to Health & Long Term Care committee.

January 21st, 2019 Referred to Ways & Means committee.

January 13th, 2020 Bill is reintroduced. Committee does not move forward with it.

SB 5147 2019-20: Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

January 14th, 2019 Initial reading of bill. Referred to Health & Long Term Care committee.

January 22nd, 2019 Referred to Ways & Means committee.

January 13th, 2020 Bill is reintroduced.

January 27th, 2020 Ways & Means committee hold public hearing with this bill on the agenda.

Technical changes are made to the bill.

March 2nd, 2020 Bill is effectively substituted.

March 6th, 2020 Passed to Rules committee for second reading.

March 7th, 2020	Passed unanimously in Senate after third reading. Amendment adopted.
March 10th, 2020	Passed with majority in House (Yeas, 95; Nays, 2; Excused, 1).
April 3rd, 2020	Governor signs bill.
July 1st, 2020	Bill becomes effective.

Comparing Fiscal Notes

	SB 5206	SB 5147
Expected fiscal impact	Greater than 50K	Greater than 50K
Capital budget impact	No	Yes
State revenue impact	Decreases by \$4.5 million within FY21	Decreases by \$4.1 million within FY21
Local revenue impact	Decreases by \$1.6 million within FY21	Decreases by \$1.8 million within FY21
Total costs experienced by DOR	\$37,200	\$38,700
Decrease in sales tax revenue seen in:	Cities, counties, special districts	Cities, counties, special districts
Impact on local government expenditure	None	None
Exemptions to note	Exempts deduction from new tax preference status	Exempt from 10 year expenditure provision

Proponents

SB 5206 2019-20: Providing a sales tax exemption for certain feminine hygiene products.

Senator	Political Party	Gender
Dhingra	D	F
Rivers	R	F
Wellman	D	F
Salomon	D	M
Keiser	D	F
Nguyen	D	M
Randall	D	F
Wilson, C.	D	F
Hunt	D	M
Mullet	D	M
Saldaña	D	F

SB 5147 2019-20: Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

Senator	Political Party	Gender
Wilson, L.	R	F
Conway	D	M
Keiser	D	F
Mullet	D	M

Short	R	F
Wagoner	R	M
Warnick	R	F
Brown	R	F
Carlyle	D	M
Darnielle	D	F
Palumbo	D	M
O'Ban	R	M

Opponents

SB 5147 2019-20: Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

Representative Political Party Gender

Frame	D	F
Ryu	D	F

Data for SB 5206 2019-20 is not available due to its status of 25% progression and its death in the Ways & Means committee.

House Votes

SB 5147 2019-20: Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

Vote	Democrat	Republican
Yea	54	41
Nay	2	--
Absent/Excused	1	--

Online Petitions (via change.org)

Title	Number of Supporters	Location	Date Created
<i>Remove the “Tampon Tax” in Washington State</i>	70	Seattle, WA	11/22/17
<i>Pass Washington State Senate Bill 5206: A Bill on the Tampon Tax</i>	61	Seattle, WA	2/20/20
<i>Stop Pink Tax in Washington</i>	8	Spokane, WA	10/29/19
<i>Abolish the Pink Tax</i>	126	Seattle, WA	2/13/19

Tennessee*Bill History*

SB 1724 2020: Exempts feminine hygiene products from sales tax on the annual sales tax holiday.

January 22nd, 2020 Introduced. Passed on First Consideration

January 23rd, 2020 Passed on Second Consideration. Referred to Finance, Ways, & Means committee.

January 28th, 2020 Referred to Revenue subcommittee under Finance, Ways, & Means committee

February 18th, 2020 Negative recommendation once referred to Finance, Ways, & Means committee.

Fiscal Note

SB 1724 2020: Exempts feminine hygiene products from sales tax on the annual sales tax holiday.

Expected fiscal impact Greater than 50K

Capital budget impact No

State revenue impact Decreases by \$132,700 in FY20-21

Local revenue impact Decreases by \$54,100 in FY20-21

Decrease seen in: Cities, counties, special districts

Proponents

SB 1724 2020: Exempts feminine hygiene products from sales tax on the annual sales tax holiday.

Senator	Political Party	Gender
Kyle	D	F
Robinson	D	F
Dickerson	R	M
Gilmore	D	F

Opponents

Official data for SB 1724 2020 is unavailable as the bill died in committee.

Online Petitions (via change.org)

Title	Number of Supporters	Location	Date Created
<i>Eliminate the Tampon Tax</i>	114	Knoxville, TN	11/13/19
<i>Free Sanitary Products in Tennessee Schools</i>	2,714	Cleveland, TN	4/6/18
<i>Convince the School Board to Continuously Fund Free Feminine Product Dispensers at CHS</i>	1,398	Columbia, TN	1/15/22

Discussion

The outcome of this study provides a greater clarity into how civil society agendas can impede or propel the imposition of the additional luxury tax known as the Pink Tax. The purpose of this study was to understand why Washington was able to repeal the tax while Tennessee still maintains it despite similar fiscal profiles. The fiscal profile of each state serves as a “constant” in this case since they are so similar—neither state imposes a sales tax and both states’ largest source of tax revenue is its respective sales tax. Washington’s sales tax is at 6.5% while Tennessee’s is at 7%. For the purpose of a better understanding, if the fiscal profiles of each state are denoted as the “constant”, the “variables” at play are bill histories, key players (such as opponents and proponents), NGO involvement, and the civil society at play in each state. The aforementioned “variables” vary drastically between the two states, thus requiring a detailed discussion of each.

It is worth mentioning that all of the bills surrounding this topic (two in Washington and one in Tennessee) were referred to a senate committee involving Ways & Means in their respective states. Washington’s Ways & Means committee “considers the operating and capital budget bills and related legislation, including the authorization of state debt” (Washington State Legislature, 2023). Similarly, Tennessee’s committee titled Finance, Ways, & Means is “responsible for all measures relating to taxes and the raising of revenue...and dealing with the appropriation of state funds” (Tennessee General Assembly, 2023). The most common counterargument for the repeal of the Pink Tax is the loss of revenue that comes with it, so it makes sense that the proposed bills were assigned to Senate committees of such similar nature in both states.

It should be clarified that TN SB 1724 sought to repeal the luxury tax only temporarily, specifically for Tennessee's annual tax free holiday which is the last weekend in July. This is why the expected state fiscal impact in Washington was calculated to be at \$4.1 million while Tennessee's was estimated on the lower end at around \$132,700 since it is just for a weekend. Note that the sales tax holiday applies to "clothing, school supplies, and computers" (Tennessee Department of Revenue, 2023). Menstrual health products are a fundamental part of school supplies. If school-aged menstruators are not able to afford such products, it can be a considerable factor in impeding their education. Making menstrual health products more accessible could directly affect school attendance records in a positive manner. However, this bill was shut down on the grounds that women and girls would "abuse" the accessibility of these products if they count as tax-free (NewsChannel 5, 2020).

This issue when presented in Tennessee seems to be more bipartisan leaning because those responsible for the death of this bill in committee were all male and all Republican. On the other hand, out of those who served as proponents of the bill, three were female Democrats and one was a male Republican. However, in Washington the issue appears to be much more partisan. The proponents of the effective WA SB 5147 were split exactly evenly between Democrats and Republicans of six each. In fact, those in opposition happened to both be female and Democrat.

The partisan nature of the issue in Washington can in part be attributed to the amount of NGO involvement in Washington. Out of the three main Washington-based NGOs found, two (PATH and Splash) are headquartered in Seattle while the other (Days for Girls) is headquartered in Mount Vernon. Furthermore, the two NGOs dedicated to working *in* Washington are based in Seattle but serve locations outside of the metro area as well. T2P2 has donation drives set up in

multiple areas all over Washington state. This proves that NGO involvement within the state reaches far and wide, which additionally brings awareness to the issue at hand. Other findings contributing to this are the online petitions found through change.org. Change.org produced results showing petitions from Spokane and Seattle. The petition that generated the most amount of supporters was created in February of 2020, just a few months prior to WA SB 5147 going into effect. In fact, February 2020 was shortly after when the Ways & Means Committee held a public hearing in which technical changes were made to the bill. It can be reasonably predicted that this public hearing generated some local traction, thus producing the aforementioned petition.

Compared to Washington state, NGO involvement in Tennessee is scarce. Both the Nashville Period Project and The Achievers Academy are NGOs dedicating their efforts in Tennessee. The issue is that they are solely based in Nashville, which speaks more on the lack of resources more than their mission statement. As proven in the case of Washington, if Tennessee's local NGOs had ample funding, it is likely that their outreach would be greater. Online petitions further proved that this greater outreach is in fact necessary. All three of the petitions, whose average accumulate more than Washington's, are from based out of Knoxville, Cleveland, and Columbia. Cleveland and Columbia are both considered rural areas, so it proves that there is a great need for menstrual health equity in such areas. The most recent petition, from Columbia, was created in January of 2022, well after TN SB 1724 died in committee. The petition that acquired the most supporters was created in 2018 and is based out of Cleveland. The date range between these petitions as well as the variation in locations proves that there has been a need and there currently is a need for greater access to menstrual health products. The limitations for this thesis lie in its undergraduate nature and certain parameters required for its completion.

Conclusion

The aim of this research is to contribute to the greater discourse surrounding menstrual health management and period poverty in the United States, particularly in Tennessee. The comparison between Washington State and Tennessee is to show the journey of bills in states with similar fiscal profiles, since the most common opposing argument in exemption of the Pink Tax is a loss of tax revenue. Furthermore, the future of Tennessee lawmakers' willingness to abolish this tax rests on the shoulders of the civil society, which this research hopes to further fuel.

References

The Achiever Academy. (2018). *About Achiever Academy*. <https://www.theachiever.me/about>.

Alliance for Period Supplies. (n.d.). *Tennessee State Fact Sheet on Period Poverty*.

https://cdn.b12.io/client_media/HJ1wIVtI/04c83f2c-95fa-11ea-be45-0242ac110003-Tennessee_APS_Period_Poverty_Fact_Sheet_052020.pdf

American Civil Liberties Union. (n.d.). *The Unequal Price of Periods: Menstrual Equity in the United States*. <https://www.aclu.org/report/unequal-price-periods>.

Bate, Antonia. (2018). "Free Sanitary Products in Tennessee Schools"

Berliner, Mikayla. (2020). *Tackling the Pink Tax: A Call to Congress to End Gender-Based Price Discrimination*. *Women's Rights Law Reporter*, 42(1-2), 67–.

Bill & Melinda Gates Foundation. (n.d.). *Washington State Strategy*. <https://local.gatesfoundation.org/washington-state-strategy/>

Bryant, Jade. (2019). "Stop Pink Tax in Washington"

Carroll, J.J. (2014). *Key Theories from Critical Medical Anthropology for Public Health Research*. Part II: *Medicine in the social system, medicine as a social system*. *Tobacco Control and Public Health in Eastern Europe*, 4(1), 41-48.

Carter, Grace. (2022). “Convince the School Board to Continuously Fund Free Feminine Product Dispensers at CHS”

Days for Girls. (n.d.). What We Do. <https://www.daysforgirls.org>

Diamant, Anita. (2021). *Period. End of Sentence: A New Chapter in the Fight for Menstrual Justice*. Scribner, an Imprint of Simon & Schuster, Inc.

Emery, Kate. (2017). “Remove the “Tampon Tax” in Washington State”

GlobalWA. (2018). Washington State Non-Profits Promote “Period Pride” for World Menstrual Hygiene Day. <https://globalwa.org/issue-brief/washington-state-non-profits-promote-period-pride-for-world-menstrual-hygiene-day/>

Justice for Girls Coalition of Washington State. (n.d.). Our Vision. <https://www.jfgcoalition.org/our-vision>

Mazza, Sandy. (2018). Nashville Period Project Collects More than 100K Donations from Across the City. *The Tennessean*. <https://www.tennessean.com/story/news/2018/09/29/nashville-period-project-donations-top-100-000-products/1448956002/>.

Mena, Kelly. (2020). Tennessee Republican lawmakers push back on proposed three-day exemption to ‘tampon tax’. CNN. <https://www.cnn.com/2020/02/13/politics/tennessee-tampon-tax/index.html>

Menstrual Hygiene Day. (n.d.). About. <https://menstrualhygieneday.org>

NewsChannel 5. (2020). As Girls Miss Classes, a Metro School Installs Free Female Hygiene Product Dispensers. NewsChannel 5. <https://www.newschannel5.com/news/as-girls-miss-classes-a-metro-school-installs-free-female-hygiene-product-dispensers>

PATH. (n.d.). About Us. <https://www.path.org>

Peterson, Caroline. (2019). “Abolish the Pink Tax”

Splash. (n.d.). Menstrual Health. <https://splash.org/our-work/menstrual-health>

Stocking, Tera. (2019). “Eliminate the Tampon Tax”

Suppe, Ryan. (2023). Idaho Republicans reject ‘liberal’ policy for free menstrual products in public schools. The Columbian. <https://www.columbian.com/news/2023/mar/20/idaho-republicans-reject-liberal-policy-for-free-menstrual-products-in-public-schools/>

Tennessee Department of Revenue. (2023). Sales Tax Holiday.

<https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-tax-holiday.html#:~:text=Tennessee%27s%20traditional%20sales%20tax%20holiday,Learn%20more>

Tennessee General Assembly. (2023). Finance, Ways, & Means Committee.

<https://wapp.capitol.tn.gov/apps/CommitteeInfo/SenateComm.aspx?ga=113&committeeKey=650000>

TN SB 1724, 2020 Biennium, 2020 Reg. Sess. (Tennessee 2020).

<https://wapp.capitol.tn.gov/apps/Billinfo/default.aspx?BillNumber=SB1724&ga=111>

Towers of Tampons & Pyramids of Pads. (2023). Our Impact. <https://www.seattlet2p2.org>

U., Emily. (2020). “Pass Washington State Senate Bill 5206: A Bill on the Tampon Tax”

U.S Department of Education. (2023). Improving Basic Programs Operated by Local Educational Agencies (Title I, Part A).

WA SB 5026, 2019-20 Biennium, 2019 Reg. Sess. (Washington 2019).

<https://app.leg.wa.gov/billsummary?BillNumber=5206&year=2019>

WA SB 5147, 2019-20 Biennium, 2019-20 Reg. Sess. (Washington 2020).

<https://app.leg.wa.gov/billsummary?BillNumber=5147&year=2019#:~:text=Providing%20tax%20relief%20to%20females,retail%20sales%20and%20use%20tax.>

Washington State Legislature. (2023). Senate Ways & Means Committee.

<https://leg.wa.gov/Senate/Committees/WM/pages/default.aspx#:~:text=The%20Senate%20Ways%20and%20Means,the%20authorization%20of%20state%20debt.>

Weiss-Wolf, Jennifer. (2020). End the discriminatory tampon tax in Washington state. The Seattle Times. <https://www.seattletimes.com/opinion/end-the-discriminatory-tampon-tax-in-washington-state/>