

Whereas, The power of taxation in the State of New York is exclusively reserved to the New York State Legislature; and

Whereas, The City of New York, therefore, has no inherent ability to levy or forgive any taxes, but has only the powers to administer and collect taxes as delegated and directed by the State; and

Whereas, Chapter 60 of the Consolidated Laws of the State of New York details the laws of taxation in the State of New York and is commonly referred to as the Tax Law; and

Whereas, Article 28 of the Tax Law contains provisions for the assessment and collection of sales taxes throughout the state; and

Whereas, Section 1101 of the Tax Law details the imposition of sales and use taxes on certain goods and services; and

Whereas, Section 1115 of the Tax Law details exemptions to the imposition of sales and use taxes on certain goods and services; and

Whereas, Item three on this list of exemptions includes “drugs and medicines... and products consumed by humans for the preservation of health;” and

Whereas, Publication 840 issued by the New York State Department of Taxation and Finance describes feminine hygiene products as items that “maintain personal cleanliness” rather than items necessary for the preservation of health, and thereby determines that feminine hygiene products are subject to sales taxes; and

Whereas, Tax Bulletin ST-193 issued by the New York State Department of Taxation and Finance further categorizes feminine hygiene products as general merchandise, rather than products necessary for the preservation of health; and

Whereas, The continued categorization of feminine hygiene products as general merchandise fails to recognize the evolving public sentiment, as documented by recent reports by the New York Times and The Guardian, as well as letters from residents of New York City sent to Council Members and expressed by various national and international organizations and movements, that menstruation is a core component of a woman’s

reproductive and overall health and well-being; and

Whereas, Feminine hygiene products are vital for the health, well-being and full participation of women and girls, and it has been reported that a lack of access to feminine hygiene products can cause emotional duress, physical infection and disease, and can lead to cervical cancer; and

Whereas, According the U.S. Census Bureau, women and girls comprise over half the population of New York City, New York State, and across the United States of America, thus the needs of women to maintain their health and well-being are indeed necessary for the preservation of public health; and

Whereas, The New York State Senate has passed S.7838, introduced by Senator Sue Serino, and the New York State Assembly passed A.7555A, introduced by Assembly Member Linda Rosenthal, which seek to repeal the state sales tax on tampons and other feminine hygiene products; and

Whereas, The tax laws of several states, including Massachusetts and New Jersey, recognize feminine hygiene products as necessary products and thus exempt such products from the imposition of sales taxes; and

Whereas, The State of New York should join those states in relieving the imposition of the sales taxes on feminine hygiene products; now, therefore, be it

Resolved, That the Council of the City of New York acknowledges the passage by the New York State Legislature and calls upon the Governor to sign legislation that amends the Tax Law to exempt feminine hygiene products from all state and local sales taxes.

LUR/IM/ACK
LS 3969
5/27/2016