



STATE BOARD OF EQUALIZATION
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Executive Director

February 3, 2016

Honorable Cristina Garcia
Member, California State Assembly
State Capitol, Room 2013
Sacramento, CA 95814

Subject: **BOE Support for AB 1561, as Introduced**

Dear Assembly Member Garcia:

The Members of the Board of Equalization recently voted 4-0¹ to support your Assembly Bill 1561, which exempts from sales and use tax the sale and purchase of sanitary napkins and tampons.

Some exemptions reduce the regressive aspect of the sales tax. To reduce the regressive nature of the sales tax, some of the most significant exemptions that have been enacted into law pertain to necessities of life, such as food and prescription medicines. Feminine hygiene products are no less a necessity than these items.

Your bill also eliminates an unfair tax. Your bill not only addresses the regressive nature of the sales tax on these products needed by low-income women but also exempts essential and necessary products used exclusively by women. The Board agrees that the imposition of the sales and use tax on these life necessities is unfair and not in the public interest.

If you have any questions or need additional information regarding this bill, please contact Michele Pielsticker, Chief, Legislation and Research Division, at (916) 322-2376.

Sincerely,

A handwritten signature in blue ink, which appears to read "David J. Gau", is positioned above the printed name.

David J. Gau
Chief Deputy Director

DJG:ah

¹ The State Controller abstained.