



FIONA MA, CPA  
STATE BOARD OF EQUALIZATION  
MEMBER, SECOND DISTRICT

March 21, 2016

To: Honorable Assembly Member Sebastian Ridley-Thomas

CC: Members of the Committee on Revenue and Taxation

State Capitol, Room 2176

Sacramento, Ca 95814

Assembly Bill 1561(Cristina Garcia) exempts feminine hygiene products from sales and use taxes in the State of California. Current law exempts a variety of food and medicine and products considered “necessities of life.” Products like Viagra and Cialis are currently exempt for state sales and use taxes.

Women on average spend \$1,400 dollars more a year for the price of goods than males. While paying more for the price of goods, women make 79 cents on the dollar when compared to men. Women pay at least 20 million dollars annually in sales and use taxes on feminine hygiene products to the State of California. To date, feminine hygiene products in 5 states (Maryland, Massachusetts, Minnesota, Pennsylvania and New Jersey) are exempted from sales and use taxes.

Feminine hygiene products are a basic necessity for women; therefore, these products should be considered a “necessity of life” under California law and should be exempt from state sales and use taxes. AB 1561 will end a long standing tax on women. For these reasons I support AB 1561.

In Peace and Friendship,

A handwritten signature in blue ink, appearing to be "Fiona Ma", written in a cursive style.

Chairwoman Fiona Ma, CPA