January 24, 2022

Dear [Legislator’s name or Governor’s name]:

As [the governor/a member] of the South Dakota chapter of the American College of Physicians (ACP), representing nearly 500 internal medicine physician specialists and medical students in our state, I am writing on behalf of our chapter to urge action to increase access to necessary menstrual hygiene products for the hundreds and thousands of women and other residents who menstruate in South Dakota. Our chapter is part of the American College of Physicians, which nationally represents 161,000 internal medicine physician specialists and medical student members.

Our ACP chapter is very concerned about the social and economic barriers that exist around accessing menstrual hygiene products in the United States—particularly for vulnerable populations including school-aged individuals, those experiencing homelessness, low-income individuals, and incarcerated individuals. Menstrual hygiene products, including tampons, pads, reusable menstrual cups, and other products, are important health tools for managing periods—an inevitable part of life for roughly half the population.

The [average person](http://freshlook.annals.org/2021/01/menstruation-without-taxation.html) who menstruates has their period for roughly 7 years of their life, uses between 10 to 35 pads or tampons per cycle, and uses up to 16,800 products over the course of their lifetime at a [cost of roughly $1,800](https://www.ama-assn.org/delivering-care/population-care/why-stigma-prevents-treating-menstrual-hygiene-essential) in the U.S.. However, despite the role of menstrual products in maintaining hygiene and health, many Americans are unable to afford or otherwise lack access to these basic necessities. In [one study](https://journals.lww.com/greenjournal/fulltext/2019/02000/unmet_menstrual_hygiene_needs_among_low_income.2.aspx), 64 percent of low-income women were unable to afford needed menstrual hygiene products in the past year while 21 percent experienced this monthly; 46 percent couldn’t afford both food and menstrual hygiene products in the past year.

When individuals cannot afford these products, [they often have to resort](https://journals.lww.com/greenjournal/fulltext/2019/02000/unmet_menstrual_hygiene_needs_among_low_income.2.aspx) to other unsafe or unsanitary options, including using things like rags, tissues, toilet paper, paper towels, dirty socks, used paper bags, or a single tampon or pad for longer than the recommended time. Inadequate or improper use of menstrual hygiene products can have devastating medical consequences and may possibly result in urinary tract infections, vulvar contact dermatitis, yeast infections, bacterial vaginosis, (and, in rare cases, toxic shock syndrome), and overall low quality of life.

Part of what contributes to these economic barriers is the fact that unlike other products considered necessities, at least 27 states do not exempt menstrual hygiene products from state and local sales taxes, including South Dakota. While South Dakota taxes menstrual hygiene products like tampons, [they do not charge sales tax on other non-necessities](https://www.taxfreeperiod.com/) like entry fees for rodeo participants. These taxes are unfair as they are paid by women, girls, and others who menstruate who have no choice but to buy them simply because they menstruate. In South Dakota [alone](https://docs.google.com/document/d/1bRT_uCB-tg_HArLiHcqHYG7lkKFVbTMAaZGB3M3R5TQ/edit), this 4.5 percent state sales tax applied to the estimated $9.3 million in menstrual hygiene product sales in 2021.

Even though these revenues make up only a miniscule proportion of state revenue—roughly 0.008 percent of 2019 total state revenue—they have a real impact on the lives of individuals. These are expenses that compete with one’s need for other necessities like food, medication, health care, transportation, and housing, and creates a situation where one may have to forego purchasing the products to adequately manage their period in order to survive.

**We urge you to [introduce/support/implement] legislation to eliminate the assessment of sales tax on menstrual hygiene products.** We are counting on your support to take the necessary action to reduce barriers to accessing menstrual hygiene products in South Dakota and in turn promote public health and wellbeing and improve gender equity.

Yours truly,

[Insert name]

[Governor/Member]

South Dakota Chapter of the American College of Physicians