Streamlined Sales Tax Governing Board, Inc.

100 Majestic Drive, Suite 400 • Westby, WI 54667

State and Local Advisory Council

Request and Assignment Form

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 3/25/2021

Name of State or Person(s) submitting request: Laura Strausfeld

Contact Person: Laura Strausfeld

Address: Click here to enter Address (Street or PO Box, City, State, Zipcode)

Phone: 917-622-0498 Email: laura@periodlaw.org

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.)

SSUTA Sec. 327 Library of Definitions, Part III Product Definitions, Health-Care

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

Proposed name change and clarification of the definition of "feminine hygiene products".

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

"Feminine hygiene" is euphemistic and deceptive.

These products have been mistakenly compared in state legislative hearings with "male hygiene" products, such as "soap and foot powder."

Menstrual products or period products, as they are called by consumers, are medical necessities worn on average for a week a month over the course of 40 years.

The U.S. Food and Drug Administration classifies menstrual tampons as Class II medical devices and pads as Class I medical devices.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

Revise the name and definition "feminine hygiene products" to:

"Menstrual Discharge Absorption Devices" means tampons, panty liners, menstrual cups, pads, period underwear, and other similar tangible personal property designed in connection with the human menstrual cycle.

Add specific listed items to App L

Submit completed form to:

Craig Johnson, Executive Director Streamlined Sales Tax Governing Board 100 Majestic Dr., Suite 400 Email: <u>Craig.Johnson@SSTGB.org</u> Phone: 608-634-6160 <u>www.streamlinedsalestax.org</u>

For SST Governing Board Use

Approved by: Click here to enter name. Date: Click here to select a date.

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

Click here to enter text.

Denied by: Click here to enter name. Date: Click here to select a date.

Form F0021 Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board's website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up the request at the next SLAC Steering Committee meeting. Any decision by the SLAC Steering Committee shall be reported to the Governing Board at its next meeting. In the interim, a request approved by the SLAC Steering Committee can be assigned to a SLAC workgroup. The Governing Board may approve, deny or modify the request at any time.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the INTERPRETATION/ DEFINITION REQUEST form.)