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## KENTUCKY YMCA YOUTH ASSOCIATION KENTUCKY YOUTH ASSEMBLY Bluegrass Bill

Red	BG 23

## Referred to Committee: House 2

Authors: Chioe Banaszak, Jack Clark, Allison McCurry, Isabel Espinosa	Action on the Bill	
School: Oldham Co. HS	House	Senate
	Passed	Passed
City: LaGrange	Defeated	Defeated

An act repeal the luxury tax on essential feminine products.

## Be it enacted by the Youth Assembly of the Commonwealth of Kentucky

Section 1: A luxury tax is a tax levied on goods considered to be luxuries and in Kentucky the luxury tax is classified as a selective sales tax. Feminine products are placed under this tax along with things like boats and expensive cars.

 Section 2: Like most states that tax menstrual products, Kentucky imposes a 6% sales tax on all tangible personal property but allows exceptions for certain necessities or "non-luxuries" such as food and prescription medical supplies. However, hygiene products are specifically excluded from coverage under the medical products exception.

Section 3: In 2014 the Kentucky State Government collected \$2,222,967 from selective sales and gross receipts taxes. This is the total amount of all types of selective sales taxes, which the luxury tax falls under. Eliminating the tax on this specific product would result in a very small loss of this revenue and wouldn't affect the budget in any significant way.

Section 4: Nearly every woman on the planet needs these essential feminine products like pads and tampons which makes it unsensible to tax them as a luxury. This bill would eliminate the tax on essential feminine products.

Section 5: This bill will be enforced by the Kentucky Department of Revenue and will go into effect 3 months after passage.