



Office of the City Clerk

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Legislation Text

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RESOLUTION

WHEREAS, Tampons and sanitary napkins are medical necessities which merit exemption from local taxation and qualification for the reduced state sales tax rate and
WHEREAS, The Illinois Department of Revenue currently classifies tampons and sanitary napkins as "grooming and hygiene" products which are subject to the city's sales tax
and the state's general merchandise tax; and
WHEREAS, Feminine hygiene products such as tampons and sanitary napkins are currently taxed at the rate of 10.25%, which includes a 6.25% state tax; a 1.15% county tax; a
1.25% city tax; and a 7.0% Regional Transportation Authority tax; and
WHEREAS, Qualifying food, drugs and medical appliances are exempt from Chicago's sales tax and qualify for the reduced state sales tax rate of 1.0%; and
WHEREAS, Legislation is currently pending in the California State Assembly that would exempt tampons and sanitary pads from state sales tax; and
WHEREAS, Bills to exempt feminine hygiene products from sales taxes have also been introduced in New York, Ohio, Utah and Virginia; and
WHEREAS, Feminine hygiene products are already exempt from sales taxes in Minnesota, Pennsylvania, New Jersey, Maryland and Massachusetts; and
WHEREAS, Five other states have no sales tax; and
WHEREAS, In 1989, in *Gearlt v. Dominick's Finer Foods, Inc.*, the Illinois Supreme Court held that tampons and sanitary napkins were "medical appliances" and therefore exempt
from a sales tax then imposed by the City of Chicago; and
WHEREAS, At that time, the Illinois Department of Revenue determined that the term "medical appliances" included tampons and sanitary napkins and thus exempted those products
from state sales tax; and
WHEREAS, On February 10, 2016, an ordinance was introduced to the City Council of the City of Chicago which would exempt tampons and sanitary napkins from Chicago's Home
Rule Municipal Retailer's Occupation Tax; now therefore
RESOLVED, That we the Mayor and the members of the City Council of the City of Chicago do hereby urge the General Assembly of the State of Illinois to adopt legislation
which would qualify tampons and sanitary napkins the reduced state sales tax rate of 1%