

AMENDED IN ASSEMBLY APRIL 4, 2019

CALIFORNIA LEGISLATURE—2019–20 REGULAR SESSION

ASSEMBLY BILL

No. 31

**Introduced by Assembly Members Cristina Garcia, Bonta,
Gonzalez, and Mathis**

(Principal coauthors: Senators Chang and Glazer)

**(Coauthors: Assembly Members Arambula, Bauer-Kahan, Berman,
Bloom, Boerner Horvath, Carrillo, Cervantes, Chen, Chu,
Cunningham, Diep, Eggman, Friedman, Eduardo Garcia, Gipson,
Kalra, Kamlager-Dove, Levine, Limón, Low, McCarty,
O'Donnell, Petrie-Norris, Quirk, Quirk-Silva, Reyes, Rodriguez,
Blanca Rubio, Santiago, and Wicks)**

(Coauthors: Senators Beall, Dodd, Hill, Jackson, McGuire, Mitchell,
Skinner, Stern, Wieckowski, Wiener, and Wilk)

December 3, 2018

An act to add *and repeal* Section 6363.10 ~~to~~ of the Revenue and
Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 31, as amended, Cristina Garcia. Sales and use taxes: exemption:
sanitary napkins: tampons: menstrual sponges and menstrual cups.

Existing sales and use tax laws impose a tax on retailers measured
by the gross receipts from the sale of tangible personal property sold
at retail in this state, or on the storage, use, or other consumption in this
state of tangible personal property purchased from a retailer for storage,
use, or other consumption in this state. Those laws provide various
exemptions from those taxes.

This bill, on and after January 1, 2020, *and until January 1, 2025*,
would exempt from those taxes the gross receipts from the sale in this

state of, and the storage, use, or other consumption in this state of, tampons, sanitary napkins, menstrual sponges, and menstrual cups.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes counties and cities to impose local sales and use taxes in conformity with the Sales and Use Tax Law, and existing laws authorize districts, as specified, to impose transactions and use taxes in accordance with the Transactions and Use Tax Law, which generally conforms to the Sales and Use Tax Law. Amendments to the Sales and Use Tax Law are automatically incorporated into the local tax laws.

Existing law requires the state to reimburse counties and cities for revenue losses caused by the enactment of sales and use tax exemptions.

This bill would provide that, notwithstanding Section 2230 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse any local agencies for sales and use tax revenues lost by them pursuant to this bill.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 *SECTION 1. The Legislature finds and declares all of the*
- 2 *following:*
- 3 *(a) Menstrual products, including tampons, pads, and menstrual*
- 4 *cups, are the only gender-specific items in California's tax laws.*
- 5 *(b) Menstrual products are not luxuries, and, in fact, are*
- 6 *necessary health products for menstruating women to participate*
- 7 *in society.*
- 8 *(c) The goal of exempting tampons, pads, and menstrual cups*
- 9 *from the sales and use tax laws is to bring gender equity to*
- 10 *California's tax laws.*
- 11 *(d) Each year, California women pay over \$20 million in taxes*
- 12 *on menstrual products. That money, paid as taxes, belongs in the*
- 13 *pockets of California women.*
- 14 *(e) The sales and use tax laws exempt items that are deemed*
- 15 *"necessities of life," such as food and medicine.*
- 16 *(f) The fact that there are no other examples of an essential*
- 17 *health product within the state tax laws that one gender must use*
- 18 *each month for 40 years of life speaks to the outdated nature of*
- 19 *the tax laws.*

1 ~~SECTION 1.~~

2 ~~SEC. 2.~~ Section 6363.10 is added to the Revenue and Taxation
3 Code, to read:

4 6363.10. (a) On and after January 1, 2020, there are exempted
5 from the taxes imposed by this part the gross receipts from the sale
6 in this state of, and the storage, use, or other consumption in this
7 state of, tampons, sanitary napkins, menstrual sponges, and
8 menstrual cups.

9 (b) *This section shall become inoperative on January 1, 2025,*
10 *and as of that date is repealed.*

11 ~~SEC. 2.~~

12 ~~SEC. 3.~~ Notwithstanding Section 2230 of the Revenue and
13 Taxation Code, no appropriation is made by this act and the state
14 shall not reimburse any local agency for any sales and use tax
15 revenues lost by it under this act.

16 ~~SEC. 3.~~

17 ~~SEC. 4.~~ This act provides for a tax levy within the meaning of
18 Article IV of the California Constitution and shall go into
19 immediate effect.