

2023 HOUSE FINANCE AND TAXATION

HB 1282

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

HB 1282
1/18/2023

A bill relating to a sales and use tax exemption for feminine hygiene products.

Chairman Headland opened the hearing at 11:07AM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, Representative Finley-DeVillie, and Representative Ista. **Members absent:** Representative Grueneich.

Discussion Topics:

- Feminine hygiene products taxation
- Medical necessity

Representative Dobervich introduced the bill in support (#14124, 14123).

Kayla Schmidt, Interim Executive Director of the North Dakota Women's Network, testified in support (#14129).

Marty Boeckel, Team Leader for Days for Girls International, testified remotely in support (#13900).

Additional written testimony:

Cory Thrall, Bismarck resident, testimony in support #14151.

Andrew Alexis Varvel, Bismarck resident, testimony in support #14094.

Denise Dockter Kambietz, Bismarck resident, testimony in support #13958.

Elizabeth Larsen, Executive Director for Project BEE, testimony in support #13950.

Andrea Huseth-Zosel, Associate Professor with the Department of Public Health at North Dakota State University, testimony #13893.

Chairman Headland closed the hearing at 11:30AM.

Mary Brucker, Committee Clerk

2023 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee
Room JW327E, State Capitol

HB 1282
1/18/2023

A bill relating to a sales and use tax exemption for feminine hygiene products.

Chairman Headland opened the meeting at 2:20PM.

Members present: Chairman Headland, Vice Chairman Hagert, Representative Anderson, Representative Bosch, Representative Dockter, Representative Fisher, Representative Hatlestad, Representative Motschenbacher, Representative Olson, Representative Steiner, Representative Toman, and Representative Ista. **Members absent:** Representative Grueneich, Representative Finley-DeVille.

Discussion Topics:

- Taxation of feminine hygiene products
- Committee vote

Committee discussion.

Representative Ista moved a Do Pass.

Representative Hatlestad seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	N
Representative Jared Hagert	N
Representative Dick Anderson	N
Representative Glenn Bosch	N
Representative Jason Dockter	N
Representative Lisa Finley-DeVille	AB
Representative Jay Fisher	N
Representative Jim Grueneich	AB
Representative Patrick Hatlestad	Y
Representative Zachary Ista	Y
Representative Mike Motschenbacher	N
Representative Jeremy Olson	Y
Representative Vicky Steiner	Y
Representative Nathan Toman	Y

Motion failed 5-7-2

Representative Motschenbacher moved a Do Not Pass.

Representative Bosch seconded the motion.

Roll call vote:

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	Y
Representative Glenn Bosch	Y
Representative Jason Dockter	Y
Representative Lisa Finley-DeVilleville	AB
Representative Jay Fisher	Y
Representative Jim Grueneich	AB
Representative Patrick Hatlestad	N
Representative Zachary Ista	N
Representative Mike Motschenbacher	Y
Representative Jeremy Olson	N
Representative Vicky Steiner	N
Representative Nathan Toman	N

Motion carried 7-5-2

Representative Hagert is the bill carrier.

Meeting adjourned at 2:29PM.

Mary Brucker, Committee Clerk

REPORT OF STANDING COMMITTEE

HB 1282: Finance and Taxation Committee (Rep. Headland, Chairman) recommends **DO NOT PASS** (7 YEAS, 5 NAYS, 2 ABSENT AND NOT VOTING). HB 1282 was placed on the Eleventh order on the calendar.

TESTIMONY

HB 1282

Regarding: Testimony in support of HB 1282

Jan 17, 2023

My name is Dr. Andrea Huseh-Zosel and I am writing to state my support of HB 1282 to remove the tax on menstrual products. I am an Associate Professor in the Department of Public Health at North Dakota State University (NDSU), and have taught and conducted research on public health issues, including menstrual product access, for nearly eight years. I would like to make clear that the views expressed in this letter are not on behalf of NDSU.

Menstruation is a universal experience. Nearly two billion people worldwide are of menstruating age, and 300 million have their period on any given day (Zivi, 2020). On average, women spend 3,500 days of their lives menstruating (Zivi, 2020).

Period poverty is a real concern in the United States. Period poverty is the inability to access menstrual hygiene products, either because they are just not available, or because individual cannot afford to purchase them (Sommer & Mason, 2021). Menstrual hygiene management (MHM) necessitates acceptable access to needed menstrual supplies. In the United States, nearly one quarter of women had difficulty buying menstrual hygiene products in the past year (Alliance for Period Supplies, 2018). One-fifth of women and girls report missing school or work due to a lack of menstrual supplies (Alliance for Period Supplies, 2018). Among low-income women, 64% report being unable to afford menstrual hygiene products in the past year, while 21% report struggling to purchase supplies monthly (Kuhlmann et al., 2019). Exacerbating issues of access, menstrual products are not covered by federal assistance programs in the United States including the Special Supplemental Nutrition Program for Women, Infants, and Children and the Supplemental Nutrition Assistance Program. Women report using a variety of materials as substitutes for menstrual products when they do not have access to supplies, such as cloth rags, tissue, toilet paper, paper towels, and diapers. Being unable to sufficiently manage menstruation restricts participation in society, contributes to higher rates of school absenteeism and missed activities, and perpetuates gender inequities (Houston et al., 2006; Sommer et al., 2016).

Myself and a colleague from NDSU recently conducted research on the menstruation experiences of middle and high school students in Fargo, and also surveyed Fargo Public School teachers in grades 5-12 to get their perspectives on the experiences of their students experiencing menstruation at school.

More than 13% of teachers surveyed stated they had at least 5 students ask them for assistance with their period during the school year including providing support such as provision of menstrual products including pads and/or tampons. Almost half of the teachers surveyed stated they had menstrual products on hand in case of student need, and of those, more than half stated they purchased the products themselves.

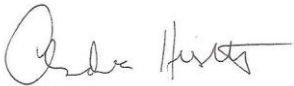
Prior to 2020, menstrual products were not available for student use in any of the school bathrooms in the Fargo school district. Focus groups conducted with middle and high school students illuminated the issues associated with the lack of access to menstrual products within schools, including some participants reporting having to leave school because they did not have menstrual supplies if they experienced their period during the school day. Since 2020, grant funding provided funds to install 2 menstrual product dispensers in each middle school and high school in Fargo – but this is not enough to provide dispensers in each bathroom. Imagine being told that toilet paper is only going to be provided in

half of the bathrooms in a given school building, and that you should “be prepared” by carrying your own toilet paper with you “just in case.” Providing a tax exemption for menstrual products would free up additional funds for additional menstrual products to be made available within the schools.

Having access to affordable menstrual products is a very real need. Providing a tax exemption for feminine hygiene products is vital to making menstrual products affordable and thereby more accessible for women and girls in North Dakota.

I hope you will consider my testimony and vote for HB 1282. Thank you.

Sincerely~

A handwritten signature in black ink, appearing to read "Andrea Huseth-Zosel". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

Andrea Huseth-Zosel

Martha Boeckel
Testimony in support of HB1282
ND House Finance and Taxation Committee
January 18, 2023

Chairman Headland and Members of the Committee:

Good morning. My name is Marty Boeckel, and I am here in support of HB1282.

I speak to you as a mother of three, a grandmother to five, and one who has dedicated my life to giving children the tools they need to succeed.

My work background includes serving six years as CEO of the Girl Scouts of Sakakawea Council, where I worked on behalf of hundreds of girls in a 13-county area in North and South Dakota.

In other work, I was part of a successful federal policy initiative that led to violence ratings on every television program. It remains a great safeguard to families today.

Over the past three years, I've been a volunteer and certified Ambassador of Women's Health with Days for Girls (DfG) International. Days for Girls is an award-winning NGO that works to shatter stigma and limitations associated with menstruation for improved health, education and livelihood outcomes. To date, DfG has reached more than 2.7 million women and girls in 144 countries on 6 continents with quality, sustainable menstrual solutions and health education. My work includes providing health education and partnering with governments, coalitions and other development stakeholders to advance global menstrual equity.

To that end, today I am here to talk about menstrual equity in North Dakota, and ways we can work together to achieve it.

Most recent US Census data shows that 48 percent of North Dakota's population is female. Of those approximately 372,000 women, nearly 54 percent are between the ages of 10 and 49. In other words, 197,000 women and girls within our State's borders are menstruating. Data also shows that over 11 percent of North Dakotans live in poverty.

Over her lifetime, a woman has, on an average, 35 years of having a period every month. That equals 2,500 days, each requiring the need for approximately 6-8 products. That's \$8 to \$10 per month for each person. The price quickly adds up, and so does the sales tax. From an equity standpoint, one can easily see the tax adds insult to injury.

Period poverty exists right here in North Dakota. What is period poverty? It is a lack of access to menstrual solutions, or lack of resources to purchase those solutions. I'll be candid. I had not clearly seen the burden created by taxing these products. But now I know, and I cannot look away.

Women and girls need menstrual products to be able to manage their periods safely, hygienically and with dignity. A recent Harris Poll of 1000 U.S. teens ages 13 to 19 suggests that while economic barriers to products are significant, cultural and structural obstacles are also largely to blame. Why do I point this out? Because you, as legislators, can make a big difference by making a small change for girls and women in this state. While the price may seem small to you, the statement it makes is huge when it comes to public awareness and progress toward menstrual equity.

Over the past year and a half, I have partnered with the Youth Action Council of the ND Women's Network to improve access to menstrual solutions. With our Period Pack events around the state, we have made donations of products and distributions possible through school nurses,

teachers, clinics and homeless shelters. In this way, we help ensure women and girls have the products they need, when they need it.

Will eliminating the tax eliminate the problem? No. But it will help. Women and girls do not have a choice whether they get a period or not. Tampons and pads are necessities for people who menstruate. Period taxes are discriminatory because they effectively tax women and girls who have no choice but to buy menstrual products. They are a health-related expense, NOT a luxury item. Even though it might not be intended, taxing these items is tantamount to sex-based discrimination.

Twenty-three states are ahead of ND in the effort to eliminate tax on period products. Twenty-seven states still tax these products, North Dakota being one of them.

I respectfully appeal to your sense of fairness and ask you to join the movement.

Together, we CAN make a difference.

I urge a DO PASS on HB1282.

Thank you for your time and attention to this important matter.



PROJECT BEE

To: House Finance and Taxation
 From: Elizabeth Larsen, Executive Director
 Subject: House Bill 1282 - Sales Tax Exemption for Feminine Hygiene Products
 Date: 01/17/2023

Project BEE supports House Bill 1282 to help create a more financially robust North Dakota.

Chairman Craig Headland and Members of the House Finance and Taxation Committee, thank you for the opportunity to testify in support of House Bill 1282. My name is Liz Larsen and I am the Executive Director of Project BEE in Minot, home of the Dakota Diaper Pantry (one of just two National Diaper Bank Members in our great state). Through that program, we also distribute menstrual hygiene products. We serve hundreds of families and individuals in Minot and Western North Dakota. Our vision is to eliminate homelessness by preventing it entirely - through supporting people where they are as they encounter struggles.

As people in our communities struggle to afford essential menstrual products, their economic vulnerability increases, and they miss school and work. It may sound dramatic, but missing school and work is a slippery slope into deeper poverty - and the budgets for supportive services cannot handle an influx of more clients, honestly. We also desperately need more folks to join our workforce in nearly every field, and cannot have that positive economic growth without supporting our menstruating population, especially those in poverty.

Respectfully, our state's policies are a direct reflection of our values. We should not tax menstruators for menstruating. Let's create another tool to attract and retain younger individuals and families in our great state. Essential hygiene need is bipartisan. Please pass this bill and let everyone know that North Dakota values our menstruating citizens.

Very respectfully,

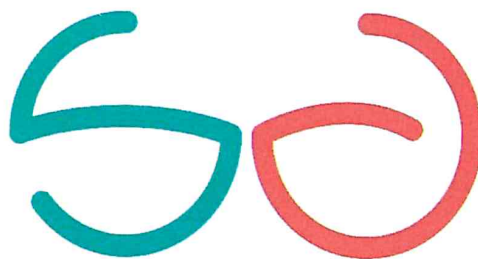
Liz Larsen

701-838-1812

400 E Central Ave. STE 302
 Minot, North Dakota, 58701

www.projectbeend.org





I SUPPORT THE GIRLS

NORTH DAKOTA

January 17, 2023

Dear Chairman Craig Headland and Members of the House Finance and Taxation Committee,

I am a citizen of North Dakota and support House Bill 1282 relating to a sales and use tax exemption for feminine hygiene products.

I am the affiliate director for I Support the Girls – North Dakota; an international nonprofit organization helping to make dignity the norm for all persons, one bra and period product at a time. I have made donations to numerous organizations across the state of North Dakota. Of the items I have to donate, at the top of their list is always the need for period products. Period products are a basic human need that provide dignity and are essential to keep teens in class and women at work.

Every North Dakotan deserves to live with dignity. North Dakota needs to acknowledge that period products are essential products like food and medicine and stop taxing them.

I am asking this committee for a **Do Pass recommendation on House Bill 1282**. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Denise Dockter-Kambeitz'. The signature is fluid and cursive, with a large, stylized 'D' at the beginning and a long, sweeping tail that extends to the right.

Denise Dockter-Kambeitz

House Finance & Taxation Committee

House Bill 1282

Andrew Alexis Varvel

North Dakota State Capitol

Room 327E

January 18, 2023

11:00AM

Chairman Headland and Members of the Committee:

My name is Andrew Alexis Varvel. I live in Bismarck.

I strongly support House Bill 1282, which would exempt feminine hygiene products from our state sales tax.

That said, this bill can be substantially improved.

Masculine hygiene products, also known as condoms, should be exempted too.

Just as tampons maintain intimate feminine hygiene, condoms maintain intimate masculine hygiene.

I am providing this committee with an amendment to this effect, which I very much hope that this bill's sponsors will regard as friendly.

Thank you. I am open for questions from the committee.

Andrew Alexis Varvel
2630 Commons Avenue
Bismarck, ND 58503
701-255-6639
mr.a.alexis.varvel@gmail.com

PROPOSED AMENDMENT TO HOUSE BILL NO. 1282

Page 1, line 8, remove “and”

Page 1, line 9, after “products” insert “, and masculine hygiene products”

Page 2, after line 3, insert:

“Masculine hygiene product means a product used to contain semen, including condoms.”

Page 2, line 4, replace “c.” with “d.”

Page 2, line 22, replace “d.” with “e.”

Page 3, line 5, replace “e.” with “f.”

Example

North Dakota Family of Five 28 years of paying sales tax on feminine products

28 Years one household member – 2.5 years of pregnancy = \$149.94 in sales tax

5 years two household members = \$25 sales tax

5 years 3 household members = \$17.64 sales tax

Total tax paid by family with 1- 3 menstruating members residing together in home: \$193 sales tax

300,684 North Dakotans in menstruation age range x \$5.88/year = \$1,768,022/year in tax revenue

Year	72	73	74	75	76	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	20	
Family Member 1	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	
Family Member 2													█	█	█	█	█	█											
Family Member 3															█	█	█	█	█						█	█	█		
Family Member 4																													
Family Member 5																													

Average use of 5 products per day X 6 days x 12 months = 360 products per year per person

\$21 cost/94 products x 4 purchases/year = \$84/year spent on products per person x 7% sales tax = \$5.88 paid in state sales tax per year

HB 1282**Recognition of Feminine Hygiene Products as Necessary Medical Products and to Provide A Sales Tax Exemption****House Finance and Taxation Committee****Testimony of Representative Gretchen Dobervich****January 18, 2023 11:00am**

Good Morning Chairman Headland and Members of the House Finance and Taxation Committee. I come before you this morning with the opportunity to expand tax relief efforts across all income brackets in North Dakota and recognize a medically necessary product. House Bill 1282 designates feminine hygiene products, limited to tampons and sanitary napkins also called pads, as state sales tax exempt medically necessary products.

Each month from around age 12 until she is in her mid to late 50's, human females' ovaries release the hormones estrogen and progesterone each month to build up the lining of their uterus in anticipation of a fertilized ovum or egg to attach to it and begin developing into an embryo. If no fertilized ovum attaches, the lining of the uterus breaks down and the woman bleeds it out vaginally over the course of four to seven days. This process is not a choice and one that there is little control over.

So that they may continue to attend school and work, and complete activities of daily living, women utilize tampons, a cotton device inserted in the vagina to absorb uterine lining secretions or a pad worn in their underwear to absorb uterine lining secretions. In some instances, both maybe used. On average a woman uses 3-5 of these products per day, over the course of four to seven days for 12 months a year, except for during a pregnancy and once they have completed menopause. It averages out to around 360 products per year for a total of \$84 per year per woman and \$5.88 in state sales tax.

While these are products used almost exclusively by women, they are not a tax only women pay, the tax on feminine hygiene products is a tax families pay. The chart I handed out to you represents a North Dakota family of five. All family expenses are paid out of a joint household checking account. Three of the household members use the products, two do not. Over the course of 28 years, beginning the year the couple married, until the year the wife stopped menstruating, this family paid taxes on the product although not everyone used them, at the highest point of usage by the family, three of five members were using them, but the household joint checking account was used for the products and the taxes on them.

Pads are not used solely for menstruation. They are used for postpartum bleeding after the delivery of a baby, bleeding after vaginal surgeries and light urinary incontinence, all medically necessary use. Currently, adult incontinence products are recognized as medically necessary and are not a taxable item in North Dakota. Tampons and pads should be categorized as

medically necessary products because they are used to manage the absorption of uterine secretions, postpartum bleeding, post-surgical bleeding and adult urinary incontinence.

Is this a carve out, yes, one for which precedence has been set with the tax exemption of similar products. There are many carve outs in North Dakota's tax code. Flight simulators for example are tax exempt. While I fly a lot and want to be on a plane flown by a well trained pilot, are 300,684 flight simulators purchased for necessary use by North Dakota families? No, but 300,684 North Dakotans need tampons and pads every month.

If North Dakota were to recognize the medical necessity of tampons and pads and exclude them from state sales tax they would be joining 30 other states, plus the five states in doing one little thing that would impact North Dakota families across all tax brackets to directly provide tax relief. Combined with the variety of other tax relief proposals this Legislative Session House Bill 1282 fits nicely in the efforts to keep a few more dollars in North Dakotans pockets.

That concludes my testimony Mr. Chairman and I stand for any questions.

States who do not currently tax feminine hygiene products:

Alaska	Colorado	Maryland	New Jersey	Vermont
Delaware	Connecticut	Massachusetts	New Mexico	Virginia
Montana	Florida	Michigan	New York	Washington
New Hampshire	Illinois	Minnesota	Ohio	District of Columbia
Oregon	Louisiana	Nebraska	Pennsylvania	
California	Maine	Nevada	Rhode Island	



**Kayla Schmidt – Interim Executive Director, North Dakota Women’s Network
Support – HB1282
North Dakota House Finance and Taxation Committee**

January 18, 2023

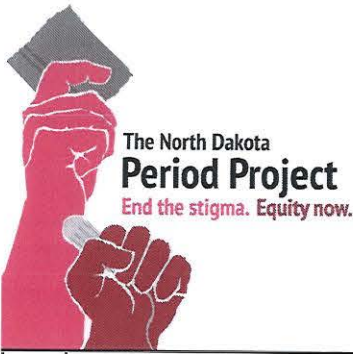
Chair Headland and members of the Finance and Taxation Committee,

The following pages consist of signatures of North Dakotans who support the removal of the “Tampon Tax” by designating menstrual products as medical necessities.

I will provide accompanying oral testimony on behalf of the North Dakota Women’s Network during the Finance and Taxation Committee hearing.

Sincerely,

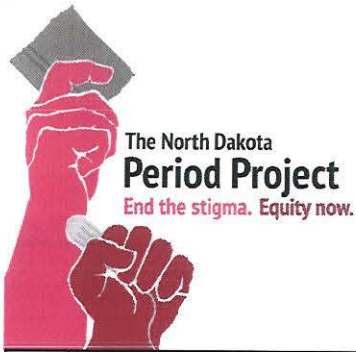
Kayla Schmidt
Interim Executive Director



Currently, North Dakota taxes tampons, pads, and other menstrual products as non-essential or luxury items. These products are a necessity, vital to the health and hygiene of people with periods. While menstrual products have this added cost burden, products like food coloring are not taxed. The tampon tax contributes to period poverty. This is especially true for students, low-income, and homeless people. Menstruation is not a choice and should not be taxed as such.

The following North Dakotan residents are asking the North Dakota legislature to eliminate the #TamponTax in our state during the 2023 legislative session.

	First Name	Last Name	City	Zip	Email Address
1.	Alex	Johnson	Williston	58801	alexatmidwestmetaphysics@gmail.com
2.	Erin	Trandem	Fargo	58102	ertrandem@yahoo.com
3.	Kendra	Greenlee	Fargo	58102	Kendra-greenlee@yahoo.com
4.	Lisa	Loar	James town	58104	lisa loar 41@gmail.com
5.	Cody Schuler	Schuler	Fargo	58103	cjschulere@gmail.com
6.	Tracey L. Wilkie	Wilkie	Fargo, ND	58103	tracey_wilkie@yahoo.com
7.	Calli	Hanson	Mandan, ND	58554	calli.adams@yahoo.com
8.	Amy	Kulackoski	Bismarck, ND	58504	amykulackoski@hotmail.com
9.	Klarissa	Rudwill	Bismarck, ND	58501	prudwillkt@yahoo.com
10.	Tamg	Krause	Bismarck ND	58504	ttkrause10@gmail.com
11.	Lisa	Macdonald	Mandan, ND	58554	lisa.macdonald5076@gmail.com
12.	Myrna	Schehel	Bismarck, ND	58504	myrna.schehel@Bis.midco.net
13.	Traci	Ackland	Bismarck, ND	58501	dismunix@gmail.com
14.	Peke	Guehes	Bismarck, ND	58501	
15.	Velma	Zelmer	Bismarck, ND	58504	vzelmer-583@yahoo.com
16.	Kim	Wahl	Bismarck ND	58501	
17.	Brian	Zilmer	Bismarck ND	58504	Empty Stye Hotail .per.
18.	Brian Susan	BOWMAN	BIS	58504	
19.	Beth	Anderson	Bismarck	58501	bdand@live.com
20.	Tina	Frisinger	Bismarck	58503	tinafris@bis.midco.net



Currently, North Dakota taxes tampons, pads, and other menstrual products as non-essential or luxury items. These products are a necessity, vital to the health and hygiene of people with periods. While menstrual products have this added cost burden, products like food coloring are not taxed. The tampon tax contributes to period poverty. This is especially true for students, low-income, and homeless people. Menstruation is not a choice and should not be taxed as such.

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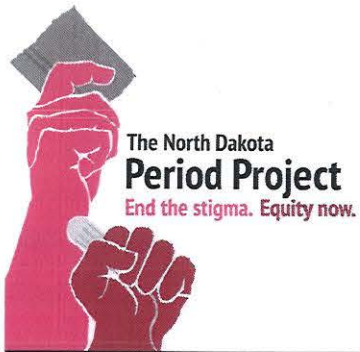
	First Name	Last Name	City	Zip	Email Address
1.	Haley	lecount	Bismarck	58501	Haley.lecount@gmail
2.	Bonnie	Fitzpatrick	Mandan	58554	BonnieBFitzpatrick@gmail
3.	Michaela	Alexander	Bismarck	58504	michaela302413@gmail.com
4.	Proton	Beek	Bismarck	58504	220Beek@gmail.com
5.	Julia	Hanson	Bismarck	58504	Judge.julia3@gmail.com
6.	Ross	Keys	Bismarck	58504	rosskeysphotography.com
7.	KENNETH	SKOGLUND	BISMARCK	58501	KENNY.STANLEY@GMAIL.COM
8.	Stacy	Sturm	Bismarck	58501	stacy@urlradio.net
9.	Gedy	Schuler	Fargo	58103	cjschulerc@gmail.com
10.	Katelyn	Mehring	Bismarck	58504	katelynn81@gmail.com
11.	Catera	Benesh	Bismarck	58504	littlered725@icloud.com
12.	Yerovel	Zamba	Bismarck	58503	yerovel.zamba@gmail.com
13.	Judy	Bohe	Bismarck	58504	jbohe@bis.mt.net
14.	Hannah	Sloka	Bismarck	58504	hannahstloka@hotmail.com
15.	Ron	Tolstad	Bismarck	58501	rtolstad@bismarckvet.net
16.	NANCY	BARRIOS	BISMARCK	58504	N/A
17.	Richard	Barrios	Bismarck	58504	flyfish714@earthlink.net
18.	Nicholas	Hanson	Mandan	58554	ngahsk90@gmail.com
19.	Kristin	Koch	Bismarck	58504	rkoch97@yahoo.com
20.	Lea	Schumacher	Bismarck	58554	lea.schumacher@hotmail.com



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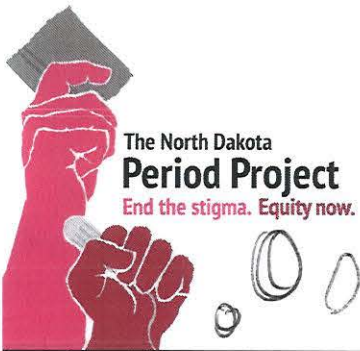
	First Name	Last Name	City	Zip	Email Address
1.	Michaela	Waschnick	Bismarck	58503	miguel722@gmail.com
2.	Nicole	Schumaker	Bismarck	58504	Dilkeylee2006@yahoo.com
3.	KATHERINE	KLINE	BISMARCK	58504	KATEY911@AOL.COM
4.	Jenna	Cameron	Bismarck	58501	jennac227@gmail.com
5.	Nortilce	Okuni	Bismarck	58503	NortilceOkuni@yahoo.com
6.	Harley	Simonson	Dickinson	58601	hdds113@gmail.com
7.	Adam	Quinn	Dickinson	58601	ktmiller82@gmail.com
8.	Katherine	Miller	Dickinson	58601	kathmiller02@gmail.com
9.	Kelly	Allen	Bismarck	58503	Kellyallen104@gmail.com
10.	Lena	Lucka	Dickinson	58601	artmusicdianaction@gmail
11.	Jason	Grueneich	Bismarck	58504	youwishmn@gmail.com
12.	Sydney	White	Bismarck	58503	sydneyawhite@gmail.com
13.	Riley	Raedler	Bismarck Bismarck	58504	rckk1234@gmail.com
14.	Debbie	Baumiller	Baldwin	58521	dbaumiller1360@gmail
15.	Alex	Stinson	Bismarck	58501	stinsonalex@gmail
16.	Izabell	Kraus	Bismarck	58504	Izabell.k@icloud.com
17.	Keityn	Hanson	Lincoln	58504	KeitynHanson@gmail.com
18.	Shelly	Reilly	Waterford City	58854	shellyreilly48@gmail.com
19.	Missa	Anderson	Wahpetit	58497	Missa34-63@gmail.com
20.	David	Conly	Mandan	58554	dcpincipal@gmail.com



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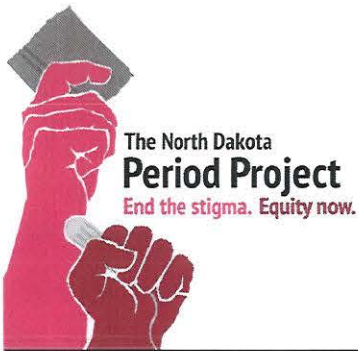
	First Name	Last Name	City	Zip	Email Address
1.	Adam	Maragos	Bismarck	58501	redramp1@hotmail.com
2.	DAVID	LARSON	Bismarck	58504	docbull2052@hotmail.com
3.	Sierra	Guches	Bismarck	58501	guchessierra@gmail.com
4.	Tanni	Taeler	Bismarck	58503	
5.	Robin	Thorstenson	Bismarck	58503	robin.thorstenson@gmail.com
6.	Kylah	Anderson	Bismarck	58501	Kylanders56@gmail.com
7.	our lyne	Schwoter	Bismarck	58504	
8.	Maki	Omy	Bismarck	58503	
9.	Annelise	Klein	Bismarck	58501	annelise.c.klein@gmail.com
10.	Carleen	Soule	Mandan	58554	carleen.soule@gmail.com
11.	Jada	Kjonaas	Bismarck	58503	tjkjonaas@hotmail.com
12.	Muriel	Soule	Mandan	58554	
13.	Linda	Schneider	New Salem	58563	
14.	GARY	SCHNEIDER	NEW SALEM	58563	
15.	Kayla	Leer	Bismarck	58503	kLeer@rehabauthority.com
16.	Jynette	Larshus Thomp	Minot	58703	jym716@yahoo.com
17.	Carmen	Cornell Woodward	Garrison	58540	mousie.bebecat@gmail.com
18.	Krisana	Peterson	Bismarck	58504	krisana81@gmail.com
19.	Stella	Cornell-Woodward	Minot	58703	stella.woodward17@gmail.com
20.	SUZY	SAPIN	BISMARCK	58504	N/A



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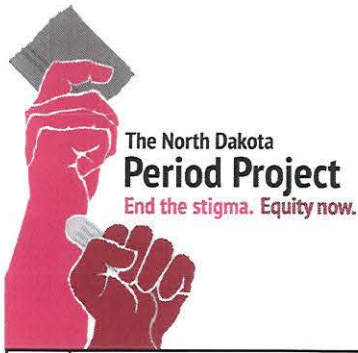
	First Name	Last Name	City	Zip	Email Address
1.	ANN	PORTER	BISMARCK	58503	ANNKPORTER7@gmail.com
2.	Braxton	Kroh	Bismarck	58504	braxtonkroh@gmail.com
3.	Hannah	Hammes	Bismarck	58501	hannahhammes05@gmail.com
4.	Rylee	Reynolds	Rapid City	57732	Rylee.reynolds@icloud.com
5.	Skyler	Secord	Bismarck	58503	skylersecord@gmail.com
6.	Hamie	Mulfinger	Bismarck	58504	ham57sky@gmail.com
7.	Angela	Seligman	Bismarck	58503	angie.seligman@gmail.com
8.	Claire	Gray	Minot	58701	Claireteng@gmail.com
9.	Rena	Moch	Mandan	58554	renamoch1@msn.com
10.	Sam	Kivisto	Bismarck	58504	samisa.kivisto@gmail.com
11.	Michelle	Candy	Bismarck Mandan	58554	Mom&twoboys@gmail.com
12.	Jenissa	Reinisch	Bismarck	58503	j.reinisch@gmail.com
13.	Lesley	Fronlich	Bismarck	58503	lfronlich@bis.midco.net
14.	Haideen	Pederson	Bismarck	58503	haideen.pederson2@gmail.com
15.	Hannah	VanOrny	Bismarck	58503	hvanorny@gmail.com
16.	Jesse	Hettevold	Bismarck	58503	jessehettevold2016@gmail.com
17.	Rebecca	Pace	Bismarck	58504	r.pace3@gmail.com
18.	Jessie	Davis	Bismarck	58504	J.Davis@hotmail.co.uk
19.	Katie	Winbauer	Bismarck	58504	katiwinbauer@gmail.com
20.	Kloe	Winbauer	Bismarck	58504	kjwinbauer@gmail.com



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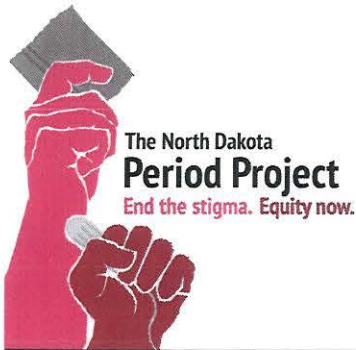
	First Name	Last Name	City	Zip	Email Address
1.	Denise	Dodd	Minot	58701	denisee.535@gmail.com
2.	Kathryn	Miller	Bismarck	58501	Kathryn.Miller44@outlook.com
3.	Shayla	Edwards	Bismarck	58504	shayla.pookie.98@gmail.com
4.	Amanda	Bean	Minot	58703	amandabean81@gmail.com
5.	Joseph	Schumaker	Bismarck	58504	schumaker87@gmail.com
6.	Shant	Hughes	Bismarck	58504	s.hughes71189@icloud.com
7.	Elizabeth	Davila	MANDAN	58554	e-davila2389@yahoo.com
8.	Keely	Lawton	Bismarck	58501	KeelyLawton88@gmail.com
9.	MARISA	LAWTON	BISMARCK	58501	m.lawton82@yahoo.com
10.	Mariah	EPPS	Bismarck	58201	mariah.epps@gmail.com
11.	Johnathan	Allen	Bismarck	58503	Johnathan.Allen@KRDesigns.net
12.	Michaelene	Winkelspecht	Dickinson	58601	mewinky8@gmail.com
13.	Marlee	Winkelspecht	DICKINSON	58601	marlee.winkelspecht@gmail.com
14.	Jae	Erskine	Dickinson	58601	jaeerskine19@yahoo.com
15.	Johnathan	Mutch	Bismarck	58503	Mutch.Johnathan@gmail
16.	Ariyana	McAdoo-Roesler	Mandan	58554	ariyana.malec0@gmail.com
17.	Judith	Hammer	Bismarck	58501	judalink4@gmail.com
18.	Lily	Parsons	Bismarck	58501	lilyblue903@gmail.com
19.	Liberty Simonsen	Simonsen	Bismarck	58501	supernaturalrocks01@gmail.com
20.	Theresa	Heart	Bismarck	58501	audreyshoffery@gmail.com



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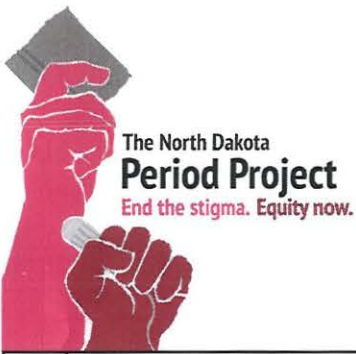
	First Name	Last Name	City	Zip	Email Address
1.	Jennifer	Bailey	Bismarck	58501	jcb1006@gmail.com
2.	Soleil	Hager	Bismarck	58503	soleilhager@yahoo.com
3.	Toni	Vesien	Bismarck	58501	Toeknee@opusnet.com
4.	Andrea	Soule	Mandan	58554	andreasoule76@gmail.ca
5.	Michael	Hundley	Linton	58504	mithley@yahoo.com
6.	Adrian	Harrison	Bismarck	58503	adrianharrisonalso@gmail.com
7.	Courtney	Getzlaff	Dawson	58428	courtney.getzlaff13@gmail.com
8.	Gabriela	Balf	Bismarck	58503	gabriela.balf@aya.yale.edu
9.	Tricia	Berg	Sherwood	58782	triciaberg@gmail.com
10.	Matthew	Coen-Tuff	Bismarck	58501	mcoentuff@youthworksnd.org
11.	Shantel	Douglas	Bismarck	58501	shantel.dart285@gmail.com
12.	Willow	Huisman	Bismarck Mandan	58554	jkhhs.mamma@gmail.com
13.	Jasper	Fowler	Mandan	58554	
14.	Matthew	Leidholm	Mandan	58554	matt@mattleidholm.com
15.	MARIA	SARMANOWICZ	BISMARCK	58501	sasslofrass337@gmail.com
16.	Karen	Dunlap	Bismarck	58503	freckles_91@icloud.com
17.	Rachel	Sinness	Bismarck	58501	rachel.sinness@gmail.com
18.	Lacey	Sinness	Bismarck	58501	laceysinness@gmail.com
19.	Nancy	Guy	Bismarck	58503	nancyjguy@gmail.com
20.	thea	Jorgensen	Bismarck	58501	theajdare.net@gmail.com



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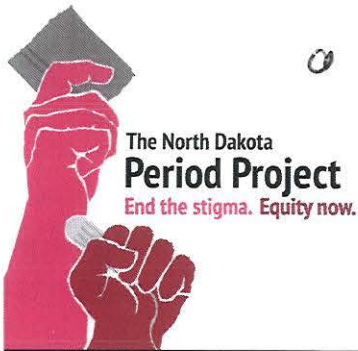
	First Name	Last Name	City	Zip	Email Address
1.	Jasmine	Stark	Tuttle	58488	Jasminestark97@gmail.com
2.	Lana	Heister	Kraby	58368	vandikeister@yahoo.com
3.	Elizabeth	Shockley	Mandan	58554	ellie.shockley@gmail.com
4.	Matthew	Hlebechuk	Mandan	58554	matthewhlebechuk@gmail.com
5.	Donna	Roll	mandan	58554	mroll@bis.midco.net
6.	Susan	Crabill	mandan	58554	sfc5508@aol.com
7.	Laura	Dronen	Fargo	58103	lmdronen@gmail.com
8.	Jens	Roscoe	Bismarck	58503	jroscoe.nd@gmail.com
9.	Emily	Ehrens	Bismarck	58501	emilyroseann16@gmail.com
10.	Hanna	Borner	Mandan	58554	hnborner@gmail.com
11.	Karen	Ehrens	Bismarck	58501	karen@ehrensconsulting.com
12.	Dani	Hopkins	Bismarck	58503	demelle.hopkins@gmail.com
13.	Jesse	Wutzke	Bismarck	58503	boo_scare@hotmail.com
14.	Alivia	McCulley	Minot	58701	aliviamecculley@yahoo.com
15.	Jonathan	Frye	Bismarck	58504	president.dakotaactright.org
16.	Gory	Thrall	Bismarck	58501	bthrallmer@gmail.com
17.	JUSTIN	DATA	BISMARCK	58501	justindata@hotmail.com
18.	ELIZABETH	SALMONOWICZ	Bismarck	58501	esalmonowicz1@gmail.com
19.	Abigail	Johnsua	BISMARCK	58503	
20.	Christine	Hendrickson	Mandan	58554	ljacafe00@gmail.com ljacafe00@gmail.com



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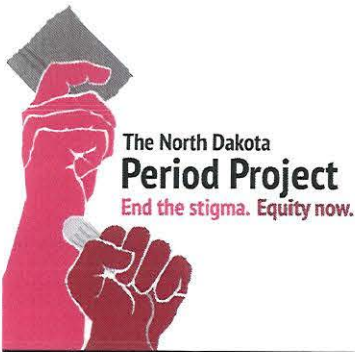
	First Name	Last Name	City	Zip	Email Address
1.	Sophia	Burroughs	Bismarck	58504	Sophie.a.burroughs@gmail.com
2.	Deb	Greenwood	Dickinson	58601	shadyln@ndsupernet.com
3.	Agnes	Haas	Dickinson	58601	adhaas420@gmail.com
4.	Linda	Steve	Dickinson	58601	stevecpa@ndsupernet.com
5.	Susan	Westfall	"	58601	swestfall@ndsupernet.com
6.	Bette	Madler	"	"	madsub1@hotmail.com
7.	Jules	Wiest	Bismarck	58501	JuleSwiest@gmail.com
8.	Susan	Owen	Bismarck	58503	pangee3@gmail.com
9.	Dennis	Owen	Bismarck	58503	terralith@hotmail.com
10.	Isabell	Sodmyrft	Lincoln	58504	lyhella@live.com
11.	Liz	Mah	Bismarck	58501	mrs.mah.0217@gmail.com
12.	ALLEN	BLAICH	BISMARCK	58501	ablaich@yahoo.com
13.	Cassie	Rech	Mind	58701	picatz-chick101@hotmail.com
14.	Kaquel	Campbell	Mandan	58554	nevie3@gmail.com
15.	Amanda	Campbell	Bismarck	58503	lampreywitch@gmail.com
16.	Halcy	Huber	Bismarck	58503	huberhalcy39@gmail.com
17.	Jane	Landsieder	Bismarck	58504	shopjane@live.com
18.	Bailee	Jundt	Mandan	58554	bkjundt@gmail.com
19.	Sarah	Wach-wosepka	Mandan	58554	looneytune63@hotmail.com
20.	Annika	Hendrickson	Mandan	58554	annihendrickson@gmail.com



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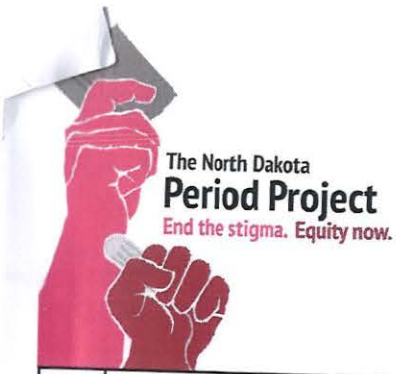
	First Name	Last Name	City	Zip	Email Address
1.	Chastina	Bond	Bismarck	58503	007christinabond@gmail.com
2.	Elizabeth	Schneider	Mandan	58554	eschneider488@gmail.com
3.	Ashley	Kramer	Bismarck	58501	Kramerashley24@gmail.com
4.	Micah	McGill	Bismarck	58503	chiefmoose91@gmail.com
5.	Elizabeth	Lotyren	Mandan	58554	Elizabeth.Lotyren13@gmail.com
6.	Wendy	Tschida	Bismarck	58503	wendy.wtschida@bis.midco.net
7.	Zayden	Bartosh	Bismarck	58503	zaydenbtr@bis.midco.net
8.	Alyssa	Tschida	Bismarck	58503	Tschida.Alyssa@gmail.com
9.	Jim	Walsh	Bismarck	58503	jimmywalsh2001@yahoo.com
10.	Kayla	Schmitt	Bismarck	58501	kaylaanschmitt@gmail.com
11.	Wendy	Schultz	Mandan	58554	WMS-13@outlook.com
12.	Madalyn	Thomas	Bis	58501	madalynthomas02@gmail.com
13.	Sassy	Schettler	Bis	58503	Sashayschettler@gmail.com
14.	Evie	Mehlhoff	Bismarck	58503	evielineo@gmail.com
15.	Oliver	Dunn	Bis	58503	SleepingSimple@gmail.com
16.	Kianna	Stroh	Bismarck	58503	Kianna.Stroh@yahoo.com
17.	Averie	Stone	Bismarck	58504	Averie.Nicole7@gmail.com
18.	Amanda	Makuk	Bismarck	58501	AmandaBoss@yandex.com
19.	Madison	Rhodes	Dickinson	58601	Madisonkay92@hotmail.com
20.	Kaasim	Rhodes	Bismarck	58501	alereith@bis.midco.net



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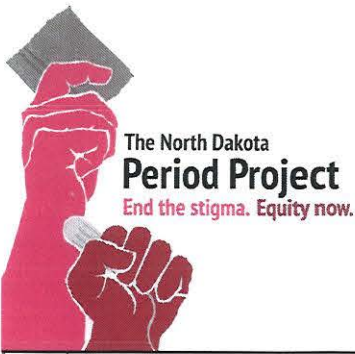
	First Name	Last Name	City	Zip	Email Address
1.	Joshua Dean	Dean	Bismarck	58501	AAANAKO with key B/A/R @Yahoo.com
2.	Payton	Bergman	Bismarck	58503	paytonrosebergman@gmail.com
3.	Marnie	Pfehl	Mandan	58554	pfehl.patch@gmail.com
4.	Hope	Schiele	Bismarck	58503	hopeschiele@gmail.com
5.	KIM	Geir	Mandan	58554	
6.	Else	Smoker	Bismarck	58503	else.smoker@nd.us.edu
7.	Jaycena	Keith	Mandan	58554	Jaycenaak69@icloud.com
8.	Beth	Lipp	Bis	58503	blippebis.midco.net
9.	Caitlin	Stegmiller	Flasher	58535	Cait.Steg@gmail.com
10.	DeAnne	Billings	Bis	58501	deanne.billings@gmail.com
11.	Katie	Patrie	Bis	58501	katie-patrie@yahoo.com
12.	Gabby	Kellar Herley	Bismarck	58501	gabsterkeller@gmail.com
13.	Laura	Meckle	Mandan	58554	l-k-jen@hotmail.com
14.	Julia	Hammerschmidt	Bismarck	58503	juliahammerschmidt.jhg@gmail.com
15.	Leigha	Kendall-Magwark	Bismarck	58504	lea.ken.Mar06@gmail.com
16.	Jessie	Bean	Bismarck	58504	jbeanall3@gmail.com
17.	Emily	Cruz	Dickinson	58601	puppyofli55@gmail.com
18.	LARI	Girard	Bis	58503	nadakam@yahoo.com
19.	Jody	Stewart	Lincoln	58504	Shadowhunter_LB@MSN.com
20.	Ken	Stewart	Lincoln	58504	Shadowhunter_LB@MSN.com



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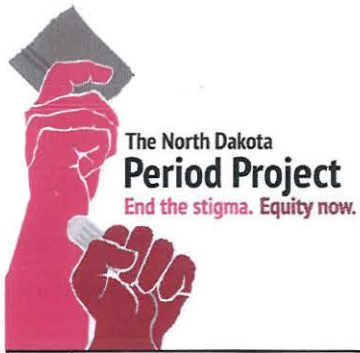
	First Name	Last Name	City	Zip	Email Address
1.	Jacob	Frisinger	Bismarck	58503	jacobfri13@gmail.com
2.	Marcia	Peterson	Bismarck	58504	lpete@bds.midco.net
3.	Charleen	Ebenal	Bismarck	58504	charlylady@gmail.com
4.	Vicky	Vetter	Bismarck	58503	vicky@legacyumc.org
5.	Maraliz	Vega-Ross	Bismarck	58501	maralizvega@upho.com
6.	Andrew	Bettenhausen	Bismarck	58501	atbetten@gmail.com
7.	Caprice	Knapp	Bismarck	58503	@knappcaprice@gmail.com
8.	Jessica	Weisz	Bismarck	58501	Jessy-Weisz@hotmail.com
9.	Le Sue	Tohm	Bismarck	58504	sue.ltohm@gmail.com
10.	Susan	Gonnell	Garrison	58540	susanconnell@yahoo.com
11.	Kristen	Rehak	Williston	58801	kristenrehak@hotmail.com
12.	Xvonne	Suess	Williston	58801	essentialcomforts@gmail.com
13.	Charlene	Strand	Williston	58801	cfstrand@wil.midco.net
14.	Roxanne	Raymond	Williston	58801	roxraymond@yahoo.com
15.	Davee	MacMaster	Williston	58801	eevad-eus@hotmail.com
16.	Leanne	Junner	Williston	58801	lktannerbb@gmail.com
17.	Leather	Knaup	Bismarck	58504	leather94@gmail.com
18.	Kayla	Solem	Williston	58801	kayla.m.buck@outlook.com
19.	Daniel	Sturgill	West Fargo	58078	danielsturgill@gmail.com
20.	Rebecca	Salina	West Fargo	58078	reb2021@hotmail.com



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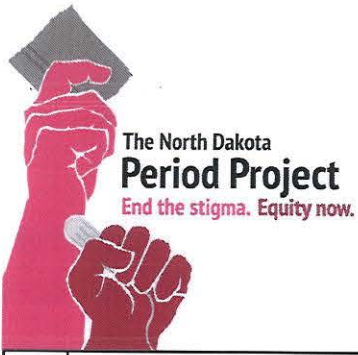
	First Name	Last Name	City	Zip	Email Address
1.	Autumn	Grendahl	Bismarck	58503	awtumnngrendahl811@gmail.com
2.	Katie	Toepte	Mandan	58554	katieleetoepke@gmail.com
3.	Brittany	Derrrow	Dickinson	58601	derrrow.brittany@gmail.com
4.	Emilee	Groothuis	Bismarck	58591	talentedartist25@gmail.com
5.	Morgan	Nystrom	West Fargo	58078	mnystrom22@outlook.com
6.	Garrett	Honzay	Fargo	58104	gmhonzay@gmail.com
7.	Stacie	Olien	West Fargo	58078	stacie.Olien@gmail.com
8.	Madison	Ziegler	Fargo	58103	mrz282498@gmail.com
9.	Becca	Renfrew	West Fargo	58078	beccajnelson@gmail.com
10.	Abby	Haynes	Fargo	58103	abigailmmoyer@gmail.com
11.	Jed Loquiao	Loquiao	Fargo	58102	jed.loquiao@ndstate.edu
12.	KAIJA	DICKER	Fargo	58102	kaija.dicker@ndsu.edu
13.	Kaitlin	Schmitz	Fargo	58102	Schmitz.kait@gmail.com
14.	Jay	Nelson	Fargo	58102	jaynel2445@gmail.com
15.	Mary	Landsberger	Bismarck	58504	mary.landsberger1@gmail.com
16.	Taylor	Helgeson	Bismarck	58504	taylor.helgeson4168@gmail.com
17.	Joel	Winckler	Mandan	58554	joel.winckler@ndkotasumc.org
18.	Ruby	Tolstad	Bismarck	58501	Ruby.tolstad@gmail.com
19.	Lorraine	Dussler	Bis	58501	
20.	Karen	Miller	Bismarck	58504	KMiller5@yahoo.com



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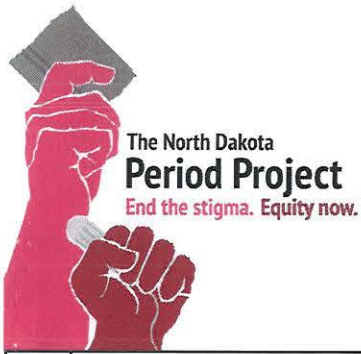
	First Name	Last Name	City	Zip	Email Address
1.	Renaee	Moch	Mandan	58554	renaemoch@msn.com
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4.	Melodie	Jorgenson	Bismarck	58503	queemab_nd@yahoo.com
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6.	Megan	DeVillers	Bismarck	58503	megan.j.devillers@gmail.com
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13.	Maere	Dunlap	Bismarck	58503	MaereJ.Dunlap@gmail.com
14.	Lynette	Nieuwsme	Bismarck	58504	lynnieu@outlook.com
15.	Karen	Dunlap	Bismarck	58503	freckles-91@icloud.com
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18.					
19.					
20.					



Currently, North Dakota taxes tampons, pads, and other menstrual products as non-essential or luxury items. These products are a necessity, vital to the health and hygiene of people with periods. While menstrual products have this added cost burden, products like food coloring are not taxed. The tampon tax contributes to period poverty. This is especially true for students, low-income, and homeless people. Menstruation is not a choice and should not be taxed as such.

The following North Dakotan residents are asking the North Dakota legislature to eliminate the #TamponTax in our state during the 2023 legislative session.

	First Name	Last Name	City	Zip	Email Address
1.	James	Falcon	Garrison	58540	jagjagnehiyam@gmail.com
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3.	Charles	Vondal	Grand Forks	58203	c.j.vondal@und.edu
4.	Jennifer	Bradford	Grand Forks	58203	bradfjenn@gmail.com
5.	Racquel	Williams	Minneapolis, MN		racquel@pfundfoundation.org
6.	Amanda	True Love	Bismarck	58501	altruelove123@aol.com
7.	Tessa	Curtiss	Minot	58703	tcurtiss@youthworksnd.org
8.	Lindsey Jo	Pouliot	Grand Forks	58203	lindsey.j.pouliot@und.edu
9.	Melissa	McCabe	Grand Forks	58701	melissa.m.mccabe@und.edu
10.	Gabriela	Balf	Bismarck	58503	gabriela.balf@und.edu
11.	Olivia	DeLorme-Heitkamp	Bismarck	58504	olivia_heitkamp3@hotmail.com
12.	Anthony	Christensen	Fargo	58103	tongfargo@gmail.com
13.	Ronyia	Hoblitt	Mandan	58554	hoblitt2001@yahoo.com
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20.					



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The following North Dakotan residents are asking the North Dakota legislature to eliminate the #TamponTax in our state during the 2023 legislative session.

	First Name	Last Name	City	Zip	Email Address
1.	Sarah	Vogel	Bismarck	58501	sarahvogel1aw@gmail.com
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7.	Gwen	Jakel	Bismarck	58501	gajakel@yahoo.com
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18.	Sophie	Burroughs	Bismarck	58504	Sophie.c.burroughs.com
19.					
20.					

Testimony in favor of HB 1282
By Cory Thrall, Bismarck resident

I am in favor of HB 1282 which removes taxes from feminine products. Feminine products are necessary items for all menstruating women. That simple fact means that all menstruating women need feminine products as a part of their natural, human, lives, it is egregious that all women have to pay taxes on item that are necessary to their natural existence. These items are taxed as if they were luxury items - items that are not required but are optional.

In our state necessary items are free from tax because they are essential to our existence as humans. Many food items and other necessities fall under this category. One of the items that falls under the category of "necessity" is sunflower seeds. Sunflower seeds are good and they are often a product from our own North Dakota farmers, but a necessity? A necessity on the level of a woman who is menstruating and needs to go to work and can only do so because feminine products make it possible while she menstruating? I think not.

I am asking you to support HB 1282 for the sake of every women in our state who absolutely relies on feminine products to live, work and survive because they need feminine products to do so. Please, stop the taxation of these necessary products.

Cory Thrall

Cory Thrall
1309 N 33rd ST #4
Bismarck ND 58501