

American Legion Auxiliary
New Mexico Girls State
Bill Instruction Sheet



Principal Author: Zoe Perls

Bill No: 6 Committee: Economics

Status:

Passed by: Committee House Senate Governor

Tabled by: Committee House Senate Governor

Other: _____

Simple Title of Bill: Deduction of Feminine Hygiene Products on Gross Receipts Taxes

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BILL

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70TH SESSION – AMERICAN LEGION AUXILIARY NEW MEXICO GIRLS STATE – 2017

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INTRODUCED BY

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AN ACT

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RELATING TO TAXES; DEDUCTING FEMININE HYGIENE PRODUCTS FROM
GROSS RECEIPTS TAXES.

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BE IT ENACTED

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BY THE LEGISLATURE OF THE AMERICAN LEGION AUXILIARY NEW MEXICO GIRLS
STATE

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SECTION 1. DEFINITIONS

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A. "Feminine Hygiene Products" means products used during menstruation These include
but are not limited to; sanitary napkins, tampons, menstrual cups and panty liners.

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B. "Necessary Products" means a product essential for living a healthy, safe life.

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C. "Gross Receipts Taxes" means a tax on the total revenue of a company.

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SECTION 2. ADDITION TO GROSS RECEIPTS DEDUCTIONS

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Feminine hygiene products will be listed as a Gross Receipt Tax deduction in the New
Mexico Statutes in Chapter 7 'Taxation' and Article 9 'Gross Receipts and Compensating Tax' for
the purpose of alleviating the financial burden of necessary feminine hygiene products.

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SECTION 3. PURPOSE OF BILL

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As was state in the newly passed New York law of the same nature 'Some

1 view a tax on such products as a ‘tax on women’ since it is undeniably a necessity for women. It is
2 an oversight to exclude other products which are intended to promote the health of citizens from a
3 sales and use tax while at the same time imposing a tax on feminine hygiene products, a basic
4 necessity...” This bill will alleviate this unfair and sexist tax. Not just New York, but Illinois,
5 California and Connecticut, New Jersey and many more have passed similar legislation.

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8 All laws, acts, provisions, or parts of laws contained in the Constitution of the State of New Mexico
9 in conflict with any provision of this act are hereby repealed.

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11 EFFECTIVE DATE: This act shall become effective 90 days after it’s passage and approval by the
12 American Legion Auxiliary New Mexico Girls State Governor or it’s otherwise becoming a law