



New York State YMCA
Youth And Government

WWW.YMCANYS.ORG

FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Committee Assignment: Assembly Liberty 4

Bill #:AL-27

Sponsors: Samantha Ivey and Chase Thalheimer

An Act To Add paragraph 3-b to subdivision (a) of New York Tax Law § 1115 to exempt emergency contraceptives from tax on retail sales.

The People of the State of New York, represented in the Senate and Assembly do enact as follows:

Purpose To allow the best access to emergency contraceptives, reduce unwanted pregnancies, dangerous self-induced abortions, and further advance economic equality between genders.

Summary of Provisions

Section 1

Emergency Contraceptives: a method of contraception that prevents pregnancy after unprotected sex or birth control failure. Examples include Plan B and Copper-T IUDs. Nonexamples include condoms, birth control pills, spermicide, and diaphragms.

Copper-T IUDs: An intrauterine contraceptive device (IUD) inserted into the uterus to prevent pregnancy.

Plan B: Brand name for a commonly-used progestin-only emergency contraceptive designed to prevent pregnancy within 72 hours after a contraceptive accident or unprotected sex.

Section 2

§ 1115 (3) Drugs and medicines intended for use, internally or externally, in the cure, mitigation, treatment or prevention of illnesses or diseases in human beings, medical equipment (including component parts thereof) and supplies required for such use or to correct or alleviate physical incapacity, and products consumed by humans for the preservation of health but not including cosmetics or toilet articles notwithstanding the presence of medicinal ingredients therein or medical equipment (including component parts thereof) and supplies, other than such drugs and medicines, purchased at retail for use in performing medical and similar services for compensation.

(3-a) Feminine hygiene products, including, but not limited to, sanitary napkins, tampons, and panty liners.

(3-b) Emergency contraceptives, including, but not limited to, Copper-T IUDs and emergency contraceptive pills such as Plan B.



New York State YMCA
Youth And Government

WWW.YMCANYS.ORG

FOR YOUTH DEVELOPMENT®
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Committee Assignment: Assembly Liberty 4

Bill #:AL-27

Justification

The cost of popular emergency contraceptive, Plan B, costs \$51.60 with tax. In about 5 hours of minimum wage work, one could make \$51.60. That same sum of money could be saved as money towards rent, used to pay for groceries of an entire week, or used to pay for forms of transportation. According to the reproductive rights organization, the Guttmacher Institute, as of 2014, there were an estimated 20 million women who were in need of publicly funded contraceptive services and supplies because they either had an income below 250% of the federal poverty level or were younger than 20. Those of low income are less likely to purchase emergency contraceptives themselves as they cannot afford it nor the abortion, they would need without it, leaving them with the dangerous option of unsafe, self-induced abortion. Due to the criminalization of this act of extreme desperation through NYS Penal Law, Article 125.50, it is unclear just how many women choose this option as these tragic instances are often underreported. In addition to a financial need that is expressed by many women, as of 2017, access to resources that allow for family planning has decreased as 39% of New York counties have no clinics that provide abortions and the number of New York abortion clinics have decreased by about 100 in the past 3 years. The lack of safe clinics leads to an increase in dangerous, self-induced abortions. If they had better access to emergency contraceptives, they could stop the pregnancy altogether. Moreover, allowing emergency contraceptives to join the list of untaxed items among male reproductive health products such as condoms and Viagra, and will strengthen New York's actions to become a leader in the encouragement of economic equality. New York's journey of economic equality began in 2016 with the elimination of the regressive tampon tax. This journey will continue through the elimination of the tax on emergency contraceptives thus increasing accessibility and economic equality between genders.

Fiscal Implications

The tax on emergency contraceptives is a burden placed primarily on women and is only easily available to those who can afford it. It is, therefore, a discriminatory tax against women and those of low economic status. In the instance of a tax-free male condom failing, the woman must pay a tax to purchase an emergency contraceptive. This is simply unfair. Eliminating such a tax would encourage economic equality between men and women while easing the burden on those of low economic status who are unable to pay the tax.

Environmental Implications

This bill will have a nonexistent impact on New York State wildlife.

Effective Date

This bill will go into effect January 1 of the year following its passage.