

**FISCAL NOTE**

	FY 2022	FY 2023	FY 2024
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Revenue (decrease)			
GENERAL FUND	(\$939,000)	(\$939,000)	(\$939,000)
LOCAL SOURCES FUND	(\$903,000)	(\$903,000)	(\$903,000)

Source of revenue (decrease):

Sales and use tax exemption for feminine hygiene products and diapers;

Assumptions:

The revenue decrease estimates presented in the table above are for feminine hygiene products, for children’s diapers and adult diapers.

Due to the way feminine hygiene products sales are aggregated with the sales of other products in Wyoming, the Department of Revenue (DOR) has no statistical information available regarding the reduction of sales and use tax currently paid on these products.

While the average annual cost of feminine hygiene products varies greatly depending on many factors, the average annual cost of feminine hygiene products is assumed to be \$120 (\$10.00 per month). The number of women in Wyoming between the ages of 12 and 49 is assumed to be 142,964, based on the Wyoming Economic Analysis Division’s “Wyoming and County Population Projections by Age and Sex (year 2020 Projection).” Using the average annual cost of \$120 for 142,964 women, total sales are estimated to be \$17,155,680. At an average sales tax rate of 5.37%, the sales tax on feminine hygiene sales is estimated at approximately \$921,000.

Based on information from the Statista Market Forecast, \$6.298 billion is spent on children’s diapers in the United States per year. Wyoming’s population represents 0.2% of the population of the United States. At an average tax rate of 5.37%, the sales tax on children’s diapers is estimated at approximately \$676,000.

The Statista Market Forecast also estimates that \$2.281 billion is spent on adult diapers in the United States per year. Wyoming’s population represents 0.2% of the population of the United States. At an average tax rate of 5.37%, the sales tax on adult diapers is estimated at approximately \$245,000.

No change in consumption is projected. The revenue decrease is estimated to remain flat during the estimate period.

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