



National Coalition For Men (NCFM)

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The Honorable Cristina Garcia
State of California Assembly
District Office
8255 Firestone Blvd., Suite 203
Downey, CA 90241

The Honorable Ling Ling Chang
State of California Assembly
District Office
3 Pointe Drive, Suite 313
Brea, CA 92821

Re: State of California Assembly Bill 1561
Sales Tax Exemption for Sanitary Napkins and Tampons

Dear Ms. Garcia and Ms. Chang:

I am the President of the National Coalition For Men (NCFM). NCFM is a nonprofit educational organization that raises awareness about how sex discrimination adversely affects men and women. NCFM is the oldest and largest men and women's equal rights organization in the world. You can learn more about NCFM by visiting our website at www.ncfm.org.

I am writing because of recent reports I have read in the media about your sponsorship of Assembly Bill 1561, which if passed into law, will exempt sanitary napkins and tampons from sales taxes. According to CBS Sacramento, Ms. Garcia, in support of the Bill, has argued that "Basically, we are being taxed for being women."

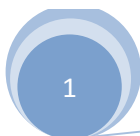
NCFM, whose mission is to end the unequal treatment of men and women, agrees that it is unfair for women to be taxed for being women, and we believe it is equally unfair for men to be taxed for being men. Therefore, NCFM supports the passage of Assembly Bill 1561 on one condition, that the Bill be amended so that men as well as women are not taxed for being themselves, i.e., taxed only because they are men or women, respectively.

Such equitable legislation can be easily achieved by simply adding neck ties, jockstraps, and condoms to the list of gender-specific items that Assembly Bill 1561 exempts from sales taxes. While a handful of women making a fashion statement have worn neckties, and there are Internet accounts of men wearing or using sanitary napkins or tampons, NCFM thinks you will agree that a sales tax on neckties, jockstraps, and condoms basically taxes men for being men, just like a sales tax on sanitary napkins and tampons basically taxes women for being women.

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Furthermore, inclusion of these mostly male-specific items in Assembly Bill 1561 along with the proposed mostly female-specific products, will better protect any statute resulting from the passage of Assembly Bill 1561 from an equal protection challenge under the California Constitution or the United States Constitution. Especially since the State of California has not fared well in recent years when defending equal protection challenges to statutes that were passed to benefit only women.

For example, in November of last year, the court in *Sassman v. Brown*, No. 2:14-cv-01679-MCE-KJN. 2015 WL _____ (E.D. Cal. Sep. 9, 2015) held that the female-only provisions of California Penal Code sections 1170.05(a) and (c) violated the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution and ruled the California Department of Corrections and Rehabilitation must immediately cease denying admission to California's Alternative Custody Program on the basis that an applicant is male. And in a case where the prevailing plaintiffs were represented by NCFM Vice-President Marc Angelucci, *Woods v. Horton*, (2008) 167 Cal.App.4th 658, the California Court of Appeal held that excluding male victims of domestic violence from State of California-funded domestic violence shelters and services violated the Equal Protection Clause, Article I, Section 7 of the California Constitution.

NCFM itself has filed a complaint against the United States Selective Service System for violating the Equal Protection Clause of the United States Constitution based on the Selective Service System not allowing women to register for the military draft, despite the Department of Defense having decided that female soldiers are eligible for combat duty. On December 8, 2015, the United States Court of Appeals for the Ninth Circuit heard the appeal of this case, *National Coalition for Men et al. v. Selective Service System et al.*, Case No. 13-56690.

Like you, NCFM believes it is wrong to impose a sales tax, or any type of tax, on any person solely based on that person's gender. Therefore, NCFM supports Assembly Bill 1561 on the condition that in the interest of equality for women and men, the Bill be amended to add the male-specific items of neckties, jockstraps, and condoms to the existing female-specific items of sanitary napkins and tampons. This amendment will assure that neither women nor men are taxed for simply being women or men, and may enable any resulting statute to better withstand a court challenge brought under the Equal Protection Clause of the California Constitution or the United States Constitution.

Respectfully,



Harry A. Crouch
President, NCFM

cc: Hon. Toni G. Atkins, District Office, 1350 Front Street, Room 6054, San Diego, CA 92101
Hon. Marty Block, District Office, 701 B Street, Suite 1840, San Diego, CA 92101