



Kelly Phillips Erb Contributor

*I cover tax: paying tax is painful but reading about it shouldn't be.*

Opinions expressed by Forbes Contributors are their own.

TAXES 12/05/2013 @ 6:41PM | 2,268 views

# Flushing Out The Toilet Paper Tax Exemption

[Comment Now](#)

If you're loading up your grocery cart in Florida with truffle oil and stone crabs, you'll get a nice surprise at the cash register. Those luxe items are sales tax free.

Marshmallows, ice cream, pork rinds, cheese and all doughnuts (though, quoting from a Florida Department of Revenue publication, "a frequent misconception is that donuts are taxable whether chocolate coated or otherwise") also [escape the Sunshine State's 6% sales tax](#) as do flags of the U.S. and Florida, Bibles, hymn books, and prayer books ([link downloads as a pdf](#)).



*Should toilet paper be tax-free? (Photo credit: Wikipedia)*

What items are subject to tax? Basic hygiene products and toilet articles. That includes soap, toothpaste, shaving products, deodorant and mouthwash. It also includes toilet paper.

That, according to Sun Sentinel Columnist Michael Mayo, is grossly unfair. After poking around Florida's sales tax laws, Mayo says he's found his calling: "[a campaign](#) to wipe toilet paper sales tax off the rolls."

Why toilet paper? Mayo pointed out that toilet paper is the perfect candidate to promote sales tax parity. While quality may vary in purchases from the richest to the poorest of Florida's population – everyone buys toilet paper. It is, in some odd sense, the great sales tax leveler.

Mayo subsequently launched a petition on [Change.org](#) to exempt toilet paper from sales tax, pleading with the legislature:

“ Please don't squeeze the Charmin users. Let's get government out of our commodes. Forget the Tea Party; it's time for the TP Party. It's time for fairness, equity and common sense in Florida sales tax exemptions.

While Mayo's petition may be a bit cheeky (insert terrible groans here), he does have a point.

Sales tax is considered one of the most regressive of all taxes. That means that it typically puts a greater burden on the poor than on the rich. It's a confusing concept because the actual rate is the same for all taxpayers. But here's where that idea is a bit flawed. Demand for certain goods – like basic hygiene products – isn't terribly elastic. Toilet paper is a great example. For the most part, your use of toilet paper doesn't increase as you make more money: you generally use the same amount of squares whether you take home \$10,000 per year or \$100,000 per year. And while there might be some fluctuation in quality of toilet paper at the very top (surely Oprah uses hand-pressed squares from the very best pulp fibers) and at the bottom (we've all used that nasty, sandpaper-y industrial toilet paper at some dive at least once in our lives), the reality is that, within reason, the cost of toilet paper across income levels remains rather fixed. Taxing toilet paper means that those at the bottom of the income curve pay the same amount as those at the top. And toilet paper isn't an "opt out" good.

In contrast, stone crabs and truffle oil are "opt out" goods: lower income taxpayers can easily go without. In Florida, however, those items, as with many other luxe goods, are exempt from sales tax. And taxpayers at the top – more likely to put those items in the cart – get the benefit of a sales tax break when they make a purchase.

Mayo feels that this result is against the spirit of the original 1949 grocery and medicine exemption. The mishmash of exemptions, while perhaps initially well-intentioned, is not only unfair but confusing for taxpayers.

Mayo isn't the only taxpayer to rally around the cause over time: apparently, American taxpayers feel pretty strongly about toilet paper. And they're willing to fight for its exemption in court and in the legislature.

In 2007, Mary Bach, a resident of my own state of Pennsylvania [sued retail giant K-Mart](#) – and won – for charging her sales tax on toilet paper. In Pennsylvania, toilet paper is considered a necessity and is not taxable. K-Mart offered to settle with Bach if she signed a confidentiality agreement. Bach refused and the suit went to court where, under the state's Unfair Trade Practices and Consumer Protection Law, Bach was entitled to \$100 or her actual damages, whichever is greater. The total tax for the 12 roll package of toilet paper was 28 cents.

Two years later, [a reader asked](#) for details about a rumored new tax on toilet paper in an effort to combat global warming. Of course, there is no such tax. But the notion of the toilet paper tax didn't come out of thin air. The chatter was based on a provision in a real bill, called the Water Protection and Reinvestment Act of 2009, introduced by Rep. Earl Blumenauer (D-OR) (and yes, if that name sounds familiar, you're right: Rep. Blumenauer is the same member of Congress responsible for [the gas tax bill](#)). The bill, [which ultimately died in committee](#), would have imposed a tax on the sale of, among other things, water disposal products, including toilet paper. With the failure of the bill, for federal purposes, toilet paper remains blissfully sales tax free.

Mayo would like a similar result in Florida. But he doesn't want it to stop with toilet paper. Noting that the state is expecting a \$1 billion surplus in the upcoming budget year, [his plea is simple](#):

“ Spare the squares: Exempt toilet paper and other personal-hygiene necessities (i.e. toothpaste) from state sales tax.

So far, Mayo's petition has 49 supporters.

—

Want more taxgirl goodness? Pick your poison: You can [receive posts by email](#), follow me on twitter ([@taxgirl](#)) [hang out with me on Facebook](#) and [check out my YouTube channel](#). You can also [subscribe to the podcast](#) on the site or [via iTunes](#) (it's free).

---

This article is available online at: <http://onforb.es/1bKYOsm>

2015 Forbes.com LLC™ All Rights Reserved