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Appropriations Committee

Subcommittees

Vice Chair, Health and Social Services

Oversight Committee on Pensions

Joint Committee on Administrative,
Executive, and Legislative Review

Vice Chair, Anne Arundel
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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

**Testimony of Delegate Dana Jones
Before the Budget and Taxation Committee**

**In Support of HB 490
Income Tax - Subtraction Modification for Donations to Diaper Banks and Other
Charitable Entities - Sunset Extension
March 26th, 2024, 12 PM**

For the record - I am Delegate Dana Jones.

Chair Guzzone, Vice Chair Rosapepe, and members of the Budget and Taxation Committee, I come before you today to introduce a bill, with an amendment, that would extend the sunset of the Income Tax - Subtraction Modification for Donations to Diaper Banks and Other Charitable Entities by another 3 years.

In 2021 this Committee passed HB 711, which created this sub-modification, but the issues facing Maryland's parents in need and period product insecurity have not substantially changed. I have seen the severity of this need first-hand through my experiences working with food distribution lines throughout my District. Diapers and other hygiene products are always the first to run out. Food banks and diaper pantries consistently struggle to have the supply to keep up with demand. "Diaper Need," (the lack of sufficient diapers to keep infants dry, comfortable, and healthy), is tragically prevalent in our country. According to the National Diaper Bank, one out of every two U.S. households with young children struggles to afford clean diapers for their baby.¹ The only National or State program that can be used to buy diapers is TANF, but these funds are needed to buy numerous other essential items for a family in need.

In Maryland, 72% of mothers with infants are in the workforce.² However, most child care facilities require diapers to be provided for their children in order to attend daycare. Nationally,

¹ [The NDBN Diaper Check 2023](#), The National Diaper Bank, 2.6.24

² [Maryland Diaper Facts](#), The National Diaper Bank, 2.6.24

25% of parents with diaper needs reported that they have missed an average of five days of work or school due to not having enough diapers to drop children off at child care.³ Diaper expenses, combined with the cost of infant child care in Maryland that averages 42% of a single-parent's income⁴, puts Maryland parents in a dilemma where they must make horrific trade offs between food, utilities, and work among others.

In addition to diaper donations, the sub-modification includes donations of hygiene products for children, women, and adults. Period poverty is defined by the National Institute of Health as, "the lack of access to safe and hygienic menstrual products during monthly periods and inaccessibility to basic sanitation services or facilities as well as menstrual hygiene education."⁵ In 2021, one in four Teens in the US missed class due to lack of period supplies, and in MD, 1 in 9 women and girls between the ages 12 to 44 live below the Federal Poverty Line⁶. Lack of access to these essentials has an outsized impact on communities of color, with nearly 25% of Black and Latina people with periods reporting difficulty affording period products in 2021.⁷ This often results in missed school, work, and frankly a lack of dignity in daily life. No PERSON should be held back because of lack of access to these essential period products.

Since HB 711's passage in 2021, we have only received data for TY2022, but we can already see the impact it has had on donations. In TY2022, over 8,000 taxpayers donated over \$5 million in diapers and hygiene products. Unlike federal income taxes, which are often limited to the minority of taxpayers who itemize their taxes, this incentive empowers all Maryland taxpayers to participate in charitable giving. I am confident that with increased awareness, more individuals and corporations will take advantage of this sub-modification and continue to help make sure every mother, child, and person in our State have the essential products they need to lead safe, healthy, and dignified lives.

Finally, HB 490 passed the Ways and Means Committee and the House Floor unanimously. For these reasons, I respectfully ask for a favorable report and HB 490 to extend this sub-modification for another three years.



Delegate Dana Jones

³ [Maryland Diaper Facts](#), The National Diaper Bank, 2.6.24

⁴ [Maryland Diaper Facts](#), The National Diaper Bank, 2.6.24

⁵ [Period Poverty: A Neglected Public Health Issue](#), The National Institute of Health, 2.6.24

⁶ [Maryland State Fact Sheet on Period Poverty](#), Alliance for Period Supplies, 2.6.24

⁷ [2021 U by Kotex survey conducted with YouGov](#), U by Kotex, 2.6.24