

# **Testimony of Delegate Dana Jones - HB 490.pdf**

Uploaded by: Dana Jones

Position: FAV

The Maryland House of Delegates  
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THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

DANA JONES  
Legislative District 30A  
Anne Arundel County

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  
County Delegation

**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.<sup>1</sup> 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.<sup>2</sup> However, most child care facilities require diapers to be provided for their children in order to attend daycare. Nationally,

<sup>1</sup> [The NDBN Diaper Check 2023](#), The National Diaper Bank, 2.6.24

<sup>2</sup> [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.<sup>3</sup> Diaper expenses, combined with the cost of infant child care in Maryland that averages 42% of a single-parent's income<sup>4</sup>, 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.”<sup>5</sup> 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 Line<sup>6</sup> 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.<sup>7</sup> 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

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<sup>3</sup> [Maryland Diaper Facts](#), The National Diaper Bank, 2.6.24

<sup>4</sup> [Maryland Diaper Facts](#), The National Diaper Bank, 2.6.24

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

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

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

# **Maryland Catholic Conference\_FAV\_HB490\_SenateCross**

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Position: FAV



MARYLAND  
CATHOLIC  
CONFERENCE

March 26, 2024

**House Bill 490**

**Income Tax - Subtraction Modification for Donations to Diaper Banks and Other  
Charitable Entities - Sunset Extension  
Senate Budget and Taxation Committee**

**Position: Favorable**

The Maryland Catholic Conference (MCC) is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals, and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

**House Bill 490** extends the termination date applicable to a subtraction under the Maryland income tax for certain donations to diaper banks and other charitable entities; and applying the Act to all taxable years beginning after December 31, 2020, but before January 1, 2027.

Up to 30.5 percent of Maryland's infants reside in households with incomes below twice the federal poverty line, reflecting a diverse economic landscape for the state's youngest population.<sup>1</sup> Many of these children live in low-income households, and the financial strain is evident in the cost of diapers, averaging \$80 to \$100 per month per baby for the typical family.<sup>2</sup> Unfortunately, both diapers and feminine hygiene products are not covered by SNAP or WIC, leaving numerous families unable to afford these essential items on their own. To enhance safety and well-being and foster a more equitable economy, extending the sunset provision that offers Maryland families an income tax subtraction becomes paramount.

Maryland's diaper banks and charities play a crucial role in distributing hundreds of thousands of diapers to families in need, contributing significantly to keeping infants safe and dry. Assisting families in securing essential goods for their children not only creates safer households but also promotes healthy development. The Conference, committed to supporting life-affirming initiatives, supports the continuation of tax credits to donors contributing diapers, feminine hygiene products, and monetary donations to diaper banks and other charities. This incentive would address the pressing needs of Maryland families during critical times, ensuring

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<sup>1</sup>[https://stateofbabies.org/pdfs/states/Maryland%20\(MD\)%20%20State%20of%20Babies%20Yearbook%202023.pdf](https://stateofbabies.org/pdfs/states/Maryland%20(MD)%20%20State%20of%20Babies%20Yearbook%202023.pdf)

<sup>2</sup> [https://nationaldiaperbanknetwork.org/wp-content/uploads/2022/12/Fast\\_Facts\\_DiaperNeed\\_Dec\\_2022.pdf](https://nationaldiaperbanknetwork.org/wp-content/uploads/2022/12/Fast_Facts_DiaperNeed_Dec_2022.pdf)

that no parent should worry about having diapers for their baby or toddler. The bill, by encouraging donations, aims to safeguard the health and safety of children and foster a family-friendly environment.

For these reasons, the MCC asks for a favorable report on **HB 490**.

Thank you for your consideration.

**HB 490 - SUPP - B&T 2nd - W&M - March 26 - Diaper**

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March 26, 2024

**Testimony on House Bill 490**  
**Income Tax - Subtraction Modification for Donations to Diaper Banks  
and Other Charitable Entities - Sunset Repeal**  
**Senate Budget and Taxation Committee**

**Position: Favorable**

Maryland Nonprofits is a statewide association of almost 2000 nonprofit organizations and institutions. On behalf of the nonprofit community we advocate for policies to advance greater quality of life and equity. Maryland Nonprofits urges a favorable report on House Bill 490, Income Tax - Subtraction Modification for Donations to Diaper Banks and Other Charitable Entities - Sunset Repeal.

House Bill 490 proposes the continuation of a vital incentive to ensure the ongoing support for diaper banks and other charitable entities specially registered with the Comptroller. By removing the sunset clause on the tax deduction of up to \$1,000 for donations of diapers, feminine hygiene products, and child hygiene products, this bill addresses a fundamental need in our society. These items are indispensable for the health and dignity of many Maryland families, especially those facing economic hardship.

In Preliminary Data for Tax Year 2020, the Internal Revenue Service reported that only 10% of taxpayers itemize their returns. Unlike federal income tax deductions, which are often limited to the minority of taxpayers who itemize their taxes, the deduction for donations to diaper banks and other charitable entities empowers all Maryland taxpayers to participate in charitable giving. This equitable giving incentive is crucial while Giving USA reports a steady decline in individual giving as a percentage of total charitable contributions.

House Bill 490 empowers more Marylanders to contribute towards our community's well-being, enhancing the capacity of nonprofits to deliver essential services. **We urge you to give HB 490, Income Tax - Subtraction Modification for Donations to Diaper Banks and Other Charitable Entities - Sunset Repeal, a favorable report.**



30 YEARS STRENGTHENING ORGANIZATIONS FOR GREATER QUALITY OF LIFE AND EQUITY

