



TESTIMONY IN SUPPORT OF SB 40

Sales & Use Tax – Exemptions - Diapers

Senate Budget & Taxation Committee

January 9, 2020

Submitted by Stacey Jefferson and Matt Quinlan, Co-Chairs

Member Agencies:

Advocates for Children and Youth
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Marylanders Against Poverty

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Marylanders Against Poverty (MAP) supports SB 40, which exempts baby diapers from the sales and use tax.

Having a baby is expensive. One of the major new expenses new parents face is the cost of diapers. For a low-income family diapers can make up a significant percentage of a family's expenses. Diapers for one child may cost as much as \$936 per year. For a family of two living at the poverty line of \$15,930 per year – diapers consist of 6% of the family's income.

In a peer-reviewed study published in *Pediatrics*, the official journal of the American Academy of Pediatrics, the researchers found that 30% of women reported having diaper need. They answered in the affirmative that they did not have enough diapers to change their children as often as they would like to and 8% of families reported stretching diapers to make them last longer.¹ Stretching diapers includes: taking a diaper off, dumping the poop and putting the diaper back on the baby; air-drying diapers; and letting babies sit in diapers longer than they should.² All of these strategies leave a child vulnerable to urinary tract infections and diaper rash, both of which are otherwise preventable.

Quality, safe child care is a necessity for families moving out of poverty; however, most child care providers require parents to supply their own diapers. If a child doesn't have diapers, they are not allowed back at school. Additionally, most day care centers will not stretch diapers. This means that in order to work, a parent needs to ensure that their child has enough diapers to get through the week.

Easing the financial burden of diapers is not only healthier for the child, but benefits the family's economic well-being.

MAP appreciates your consideration and urges a favorable report for support SB 40.

Marylanders Against Poverty (MAP) is a coalition of service providers, faith communities, and advocacy organizations advancing statewide public policies and programs necessary to alleviate the burdens faced by Marylanders living in or near poverty, and to address the underlying systemic causes of poverty.

¹ Ibid.

² Olga Khazan. "The Diaper Dilemma." *The Atlantic*. July 21, 2015.