



TO: The Honorable Guy Guzzone, Chair  
Members, Senate Budget and Taxation Committee  
The Honorable Clarence K. Lam

FROM: Pamela Metz Kasemeyer  
J. Steven Wise  
Danna L. Kauffman  
Richard A. Tabuteau

DATE: January 9, 2020

RE: **SUPPORT** – Senate Bill 40 – *Sales and Use Tax – Diapers – Exemption*

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The Maryland Chapter of the American Academy of Pediatrics (MDAAP) is a statewide association representing more than 1,100 pediatricians and allied pediatric and adolescent healthcare practitioners in the State and is a strong and established advocate promoting the health and safety of all the children we serve. On behalf of MDAAP, we submit this letter of **support** for Senate Bill 40.

Senate Bill 40 expands on Maryland's current tax exemption for baby oil, baby powder, sanitary napkins, and tampons to include diapers. Maryland is to be applauded for its existing recognition that it is unfair to impose a tax burden on women and families, especially when it involves their basic biology. The necessity of feminine hygiene products and diapers are self-evident. Providing a mechanism to lower the cost of these products is particularly important for economically disadvantaged women and their families. Expansion of Maryland's current exemption to include diapers is a logical extension of an appropriate and fair tax policy. MDAAP urges a favorable report.

**For more information call:**

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