



In Support of SB 622
Income Tax – Subtraction Modification – Donations to Diaper Banks and Other Charitable Entities
February 24, 2021

Chair Guzzone, Vice-Chair Rosapepe, and members of the Budget and Taxation Committee

I write to convey our support of SB 622 to support the critical work of diaper and period supply banks across Maryland. This legislation recognizes the economic importance of clean diapers to children and their families and menstrual supplies to women and incentivizes much-needed donations to organizations doing amazing work in their communities every day.

The National Diaper Bank Network supports the work of over 240 member diaper banks across all 50 states, Washington, D.C. and Puerto Rico. The Alliance for Period Supplies supports over 100 period product banks across 37 states and Washington, D.C.

SB 622 would create a tax deduction of up-to \$1,000 for donations of diapers and other hygiene products for children or infants, as well as feminine hygiene products, to charitable entities. This deduction would be applicable on donated goods or cash designated for these items.

Passing this legislation and encouraging further donations for these products would produce three important economic benefits. First, increasing donations by providing this incentive would enable local organization to serve greater numbers of families in their communities. Research in Connecticut showed that for every \$10,000 of diaper assistance invested in local families, the total personal income of the families helped increased by \$114,000.

Second, one in three U.S. families struggles to provide enough diapers to keep their baby clean, dry, and healthy. Most child care providers require families to provide a full day's worth of diapers when they drop their child off at the center. When parents are not able to provide the 5-10 diapers required, they are often forced to miss work. This costs the family a day's wages and the employer loses productivity. A recent report estimated the national annual cost of the child care crisis at \$57 billion. Additionally, one in four women has struggled to purchase enough feminine hygiene products. Similarly, this lack of a basic necessity can force women to stay home from work or school, depressing their wages as well as micro-economic productivity.

Third, children need diapers and women need feminine hygiene products to stay healthy and avoid infection risks. Children go through six-12 diapers each day during the two to three years they wear diapers. Without enough diapers, infants and toddlers are at risk of skin infections,

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open sores, urinary tract infections, and other conditions that may require medical attention.¹ Without tampons or other feminine hygiene products, women are unable to leave their homes or are forced to rags, towels, or other less-sanitary options which can expose them to infection risks. Infections or other medical conditions resulting from a lack of these basic necessities are completely preventable. Increasing the resources to provide more of these products to communities in need will help prevent unnecessary medical costs.

I respectfully ask for your support of SB 622 to support families and menstruators across the state as we work to recover from the pandemic and enable our communities to survive and thrive both now and into the future.

Sincerely,

A handwritten signature in black ink, appearing to read "P. Vander Klay", written in a cursive style.

Phillip Vander Klay
Director of Policy and Government Relations
National Diaper Bank Network | Alliance for Period Supplies

¹ Adalat, S., Wall, D., & Goodyear, H. (2007). Diaper dermatitis-frequency and contributory factors in hospital attending children. *Pediatric Dermatology*, 24(5), 483-488