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Anne Arundel County

Budget and Taxation Committee

Subcommittees

Education, Business and Administration

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Joint Committee on Administrative,
Executive, and Legislative Review

Joint Committee on the Chesapeake and
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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

February 8, 2022

Testimony in Favor of SB 316
Sales and Use Tax - Diapers - Exemption

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

I respectfully request a favorable report of Senate Bill 316 to ensure that all Maryland families have access to one of the most fundamental childcare and health necessities: diapers. Diapers are essential in keeping children across Maryland clean, dry, and healthy. However, recent inflation and other fluctuations in our economy have left countless Maryland families struggling to afford clean diapers for their children. Senate Bill 316 will exempt the Sales and Use Tax for diapers and will thus help ensure more Maryland families are able to purchase these essential products.

Within the past year alone, U.S. diaper banks have reported a 300% increase in diaper requests and families served nationwide¹. In the US, 1 in 3 low-income families face the dilemma of regularly obtaining clean diapers². As of 2022, there are no federal programs - such the Supplemental Nutrition Assistance Program (SNAP) or eWIC program - that propose feasible means of distributing diaper benefits to families in need. This absence of support can be felt throughout our Maryland communities.

A report published by the Maryland Department of Human Services (DHS) in conjunction with the Maryland Department of Health and the Maryland State Department of Education found that the average retail price for packages of diapers ranged from \$44.75 for a package of 276 size 1 diapers to \$36.32 for a package of 192 size 4 diapers³. Under the assumption that infants and babies will require more diapers than toddlers and older children, the DHS report concluded that:

- Infants one month of age and younger will use approximately 10 diapers/day,
- Infants between one month of age and one year old will use 8 diapers/day, and
- Children ages one and two will use 6 diapers/day²

The average family with young children spends approximately \$1,000 a year on diapers. SB316 would save those families \$60 a year - a small but meaningful amount of money saved when purchasing an essential product. To promote the health and wellbeing of all Maryland children, it is paramount to act now. Once again, I respectfully request a favorable report on Senate Bill 316 to ensure that all Maryland families have access to essential childcare and sanitary resources.

¹ <https://irp.cdn-website.com/17ddb99e/files/uploaded/ShareBaby%20Mid-Year%20Report%202021%20Final.pdf>.

² <https://www.baltimoresun.com/opinion/editorial/bs-ed-0112-affordable-diapers-20190109-story.html>

³ http://dlslibrary.state.md.us/publications/JCR/2017/2017_109-110.pdf