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Maryland Catholic Conference

Maryland Center on Economic Policy

Maryland Community Action  
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Maryland Family Network

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Maryland Hunger Solutions

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Welfare Advocates

## Marylanders Against Poverty

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## TESTIMONY IN SUPPORT OF SB 316

### Sales and Use Tax - Diapers - Exemption

*Senate Budget & Taxation Committee*

February 8, 2022

*Submitted by Julia Gross and Kali Schumitz, Co-Chairs*

**Marylanders Against Poverty (MAP) strongly supports SB 316**, 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 \$18,310 per year – diapers consist of 5% 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.<sup>1</sup> 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.<sup>2</sup> 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. Eliminating the sales tax on diapers is one simple, small step that will help low-income families.

**MAP appreciates your consideration and urges the committee to issue a favorable report for SB 316.**

*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.*