

TESTIMONY IN SUPPORT OF BILL SB0316 - FAVORABLE
Sales and Use Tax - Diapers - Exemption

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

FROM: Chris Apple
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In 2020 I had the opportunity to volunteer with Columbia Community Care, an organization that offers food and toiletries to Columbia families facing economic hardships. By far, diapers were the most sought-after commodity, and CCC's six distribution sites had difficulty keeping all sizes of infant diapers in stock. Whenever I babysit my 13-month-old nephew, I am always surprised just how quickly he goes through diapers.

Diapers are something every parent and guardian needs, but are sometimes prohibitively expensive for some Marylanders. Previous years' testimony have shown that some families may avoid changing their baby if they cannot afford to purchase many diapers. This creates an unfortunate unsanitary condition that can risk both the baby's health and other members of the household. Cloth diapers are not always an option either, as many daycares will not accept children in cloth diapers.

Because diapers are a basic human need, exempting diapers from sales tax is a humane action. It will effectively reduce the cost of diapers, allowing Marylanders to buy more without having to try to stretch their existing supplies or make do with less. I believe this bill is beneficial to everyone raising a child in Maryland, and I respectfully urge the committee to issue a favorable report on SB0316.