



Testimony Concerning HB 288
“Sales and Use Tax – Baby Products - Exemption”
Submitted to the Senate Budget & Taxation Committee
March 24, 2022

Position: Support

Maryland Family Network (MFN) supports HB 288 “Sales and Use Tax – Baby Products – Exemption,” which would provide an exemption from the sales and use tax for the sale of car seats, baby bottles, and baby bottle nipples.

MFN has worked since 1945 to improve the availability, affordability and quality of child care, family support services, and early education. We have been active in state and federal debates on education and welfare reform and are strongly committed to ensuring that low- and moderate-income working families—and indeed, all families—have the supports they need to care for their children and to be economically self-sufficient.

Poverty has a devastating impact on families, and especially on young children. The children’s physical health, social and emotional development, school readiness, and ultimate life outcomes face severe challenges. Deep poverty—often defined as living with income at less than half the federal poverty level, or approximately \$11,000 for a family of 3—exacerbates these challenges greatly. Even a modest increase in income for these families has been demonstrated by the National Institutes of Health (among others) to result in significantly better outcomes for individuals and for society as a whole.

The cost of baby products can keep low-income families from obtaining appropriate supplies. An insufficient supply of feeding equipment can cause health issues for the child. An inability to meet the basic needs of her young child can contribute to higher levels of stress for the mother, which may lead to maternal depression and an increased risk of child maltreatment. Currently, breast feeding supports are tax-exempt, but bottle-feeding supplies are not.

To ensure healthy babies and healthy families, MFN urges your favorable consideration of HB 288.