

SB0316.pdf

Uploaded by: Christopher Apple

Position: FAV

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
7001 Cradlerock Farm Court
Columbia, MD 21045
District 13

Jan 13, 2022

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.

SB 316 FAV MFN Macsherry.pdf

Uploaded by: Clinton Macsherry

Position: FAV



Testimony Concerning SB 316
“Sales and Use Tax – Diapers - Exemption”
Submitted to the Budget & Taxation Committee
February 8, 2022

Position: Support

Maryland Family Network (MFN) supports SB 316 “Sales and Use Tax – Diapers – Exemption,” which would provide an exemption from the sales and use tax for the sale of diapers.

MFN has worked since 1945 to improve the availability and quality of child care and other supports for children and families in Maryland. As the largest and oldest statewide child advocacy organization in Maryland, MFN is strongly committed to ensuring the health and well-being of children across our state.

The cost of diapers can keep low-income families from maintaining an adequate supply of diapers and can present an obstacle to attending child care and work. Buying diapers in bulk quantities can save money, but doing so requires the ability to transport a very large box, which can be difficult without access to a car or the ability to get to a big box store.

An insufficient supply of clean diapers can cause health issues for both the child and the mother. Long periods of time in a wet or soiled diaper can lead to diaper rash or urinary tract infections in children. 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.

MFN oversees the State’s network of Family Support Centers, which do not provide diapers, and is also the largest provider of Early Head Start, which does. Anecdotal reports from service providers in our Early Head Start network indicate that parents often maximize the access to free diapers by arriving in the morning with the child in a dirty diaper, knowing the program will provide a clean one at no charge, and at the end of the day, by changing the child one final time before leaving, saving themselves the worry and expense of obtaining another diaper. Providers actually report a hesitation to leave too large a quantity of diapers out in public areas because they will disappear, taken home by parents unable to obtain diapers at home.

Currently, adult diapers are tax-exempt, but diapers sized for children are not. Legislation altering the definition of disposable medical supplies to include diapers that are sized for children is long overdue. To ensure healthy babies and healthy families, MFN urges your favorable consideration of SB 316.



Maryland Catholic Conference_FAV_SB316.pdf

Uploaded by: Jenny Kraska

Position: FAV



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

February 8, 2022

**Senate Bill 316
Sales and Use Tax – Diapers – Exemption**

Senate Budget & Taxation Committee

Position: Support

The Maryland Catholic Conference represents the public policy interests of the three Roman Catholic (arch)dioceses serving Maryland: the Archdiocese of Baltimore, the Archdiocese of Washington, and the Diocese of Wilmington, which together encompass over one million Marylanders.

Senate Bill 316 would provide an exemption from the sales and use tax for the sale of diapers.

Of the 217,000 babies and toddlers in the state of Maryland, one-quarter live in low-income families. Diapers are expensive, costing the average family \$80 per month, and for single parent households, infant care costs approximately 40% of the household income.¹ Additionally, diapers are not covered by SNAP or WIC, leaving many families unable to afford these essential items.

The Conference works to support efforts that are life-affirming. Offering an exemption from the sales and use tax for the sale of diapers would help fill the needs of many Maryland families, especially low-income families who struggle to afford this essential item. This bill would help ease the cost of diapers, particularly for those families that are experiencing financial hardship and would work to encourage a family-friendly environment in the State of Maryland.

It is for these reasons that the Maryland Catholic Conference asks for a favorable report for **Senate Bill 316**. Thank you for your consideration.

¹ “Maryland Diaper Facts” [National Diaper Bank Network](#), December 2019

TESTIMONY IN SUPPORT OF SB316.pdf

Uploaded by: Joshua Oh

Position: FAV

TESTIMONY IN SUPPORT OF SB316

My name is Joshua Oh. I attend Crofton Middle School. I am submitting testimony in support of SB316.

During the pandemic, I have helped host bi-weekly pop-up pantries for families in need. In total, we have provided over 100,000 diapers and 50,000 menstrual products to Maryland families. Over the last several months, we noticed a tremendous jump in diaper prices. In some cases, the price for a case of diapers has gone up as high as 20%. In order to tackle this problem, we reached out to Senator Elfreth's office in August to explain our concerns and to advocate for a diaper tax exemption bill. We believe this is a step in the right direction to help young families. We were excited to hear that this bill now has bi-partisan support. If this bill is passed, it will save Maryland families \$12 million a year. We ask for your support for the passage of SB316.

Thank you.

Community Action Board Testimony_SB316_Sales and U

Uploaded by: Leslie Frey

Position: FAV



Montgomery County Community Action Board Testimony in Support of SB316
Sales and Use Tax - Diapers – Exemption
February 8, 2022

TO: The Honorable Guy Guzzone, Chair; The Honorable Jim Rosapepe, Vice Chair; and Members of the Senate Budget and Taxation Committee

FROM: Tiffany Jones, Chair, Montgomery County Community Action Board

On behalf of the Montgomery County Community Action Board, the County’s federally designated anti-poverty group, we strongly support SB316. Maryland, along with 34 other states, charge sales tax on diapers. This places an added burden on families, many of whom are already struggling to pay for child care, housing, food, and other necessities. In Montgomery County, where the poverty rate is 10.6% for children under five, many families of young children struggle to pay for diapers. The issue is exacerbated by the very high cost of living in the County. The Montgomery County Self-Sufficiency Standard for a family of four with two adults, one infant, and one preschooler is \$105,925 annual income – four times the Federal Poverty Level.¹

Diapers are a necessity just as food, which is not taxed, is a necessity. When families struggle to afford diapers, it forces them to choose between their children’s health and other needs.

According to the Center on Budget and Policy Priorities:

- Families may keep diapers on for too long or empty solids and reuse disposable diapers, resulting in rashes, urinary tract infections, or worse.
- Diapers, which cost nearly \$100 per month per child, can be a serious burden for parents with low earnings and those who are out of work or unable to work.
- Many child care providers require parents to provide diapers each day. At one diaper bank, 56% of parents who needed child care to go to work reported missing work because they lacked diapers.²

The National Diaper Bank Network reports that *Children require at least 50 diaper changes per week, or 200 diaper changes per month. By reducing the sales tax, families can buy 2 additional diapers for every percentage point reduction in the sales tax for the same money they would have used to buy 200 diapers with tax.*³

¹ <http://www.selfsufficiencystandard.org/>

² <https://www.cbpp.org/research/family-income-support/end-diaper-need-and-period-poverty-families-need-cash-assistance-to>

³ <https://nationaldiaperbanknetwork.org/state-issues/>

There are no public benefit programs that directly cover the cost of diapers. Eliminating sales tax on diapers can therefore have a significant positive impact on families with young children, especially lower-income families.

We encourage the Committee to pass this bill and to explore other policies and programs that can help families with young children pay for basic necessities.

WA- SB 316 -Diaper Tax - Fav.pdf

Uploaded by: Lisa Klingenmaier

Position: FAV



Welfare Advocates

Founded 1979

228 W. Lexington Street — Suite 220 • Baltimore, Maryland 21201-3432
Phone: 410.261.5874 • Fax: 410.889.0203

Senate Bill 316 Sales Use and Tax – Diapers - Exemption

Senate Budget & Taxation Committee
February 8, 2022

Support

Welfare Advocates is a statewide coalition of social service organizations, advocacy groups, faith communities, and community members, whose mission it is to educate ourselves, and the wider community and to advocate for an adequate safety net and public policies that support families moving towards economic stability.

Welfare Advocates supports SB 316, which exempts diapers from the State’s sale tax.

Diapers are a necessary expense for families with young children, and are a substantial cost burden for low-income families. The average cost of an adequate supply of diapers is \$75-\$100 per month, per child.¹ For low-income families receiving Temporary Cash Assistance (TCA) – which for a household with one parent and two children is currently \$727 a month - diapers are a significant portion of the family’s income. Over 40% of families receiving TCA have a child under the age of three, and many of these households are spending 15-20% of their income on diapers alone.² Children need a sufficient supply of diapers to be dry, clean and healthy, and without that, children are more susceptible to infections, rashes, and illnesses.³

Diaper need has skyrocketed during the pandemic. According to the National Diaper Bank Network (NDBN), diaper banks across the United States have seen a sharp rise in demand during COVID, with some diaper banks seeing a 500% increase in people seeking diapers.⁴ In addition to amplified demand, the price of diapers has increased during the pandemic by over 8.7%. Diaper need disproportionately impacts women and often makes it difficult for women to re-enter the workforce, as child care providers require parents to bring with them an adequate supply of disposable diapers. Consequently, diaper need has been identified as a reason that parents may not attend work or school.⁵ Anything that can be done – like eliminating sales tax – can help reduce the cost burden of diapers, and make budgets stretch a little further for low-income families.

WA appreciates your consideration, and respectfully urges a favorable report on SB 316.

Submitted by Lisa Klingenmaier, *Chair of Welfare Advocates*

¹ Diaper Need and Its Impact on US Families. 2019. <https://nationaldiaperbanknetwork.org/wp-content/uploads/2019/02/Diaper-Need-and-Its-Impact-on-US-Families.pdf>

² Lauren A. Hall & Letitia Logan Passarella. *Life After Welfare - 2020 Annual Update*. University of Maryland School of Social Work Ruth Young Center for Families & Children. <https://www.ssw.umaryland.edu/media/ssw/fwrtg/welfare-research/life-after-welfare/Life-after-Welfare,-2020-Update.pdf?&>

³ Diaper Need. 2019.

⁴ CBS News. 2021. <https://www.cbsnews.com/news/diaper-prices-going-up-pandemic/>

⁵ Ibid.

SB0316_Diapers, Sales Tax Exemption_LE_FAVORABLE.p

Uploaded by: Liz Enagonio

Position: FAV



Indivisible: Central Maryland

Susan Radke, Lead Advocate

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Liz Enagonio, Lead Advocate

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TESTIMONY FOR SB0316

Sales and Use Tax – Diapers - Exemption

Bill Sponsors: Senators Elfreth, Lam, Beidle, Corderman, Feldman, Hettleman, Jackson, Klausmeier, Lee, Ready, Salling, Washington, West, and Young

Committee: Budget and Taxation

Organization Submitting: Indivisible Central Maryland

Person Submitting: Liz Enagonio, Lead Advocate

Position: FAVORABLE

My name is Liz Enagonio, representing both myself and Indivisible Central Maryland, a grassroots organization of constituents dedicated to protecting progressive and democratic values. **Indivisible Central Maryland strongly supports SB0316**, Sales and Use Tax-Diapers-Exemption.

According to The National Diaper Bank, one in three children experience lack of access to adequate diapers. Further, the Washington Post published a column in their business section on March 1, 2021 describing that the lack of diaper access has been exacerbated by the Covid-19 pandemic. (“**Millions couldn’t afford diapers before the pandemic. Now, diaper banks can’t keep up.**”)

Children require at least 50 diaper changes per week, or 200 diaper changes per month. By reducing the sales tax, families can buy 2 additional diapers for every percentage point reduction in the sales tax for the same money they would have used to buy 200 diapers with tax. (Data from National Diaper Bank; <https://nationaldiaperbanknetwork.org>). At the Maryland sales tax rate of 6%, a family will spend about \$66 per year on tax, enough to buy another case or two of diapers if they were no longer taxed.

Since sales tax is a regressive tax, the burden is felt most deeply by low-income families. Unfortunately, many families require assistance from charity diaper banks. If a diaper bank is not accessible, the caregivers may be forced to change the child’s diaper less often. This can have an array of negative consequences, including diaper rash, and urinary tract or genital infections. Since many of these same low-income families have limited or no health coverage, the child may end up suffering until the problem requires an emergency room visit, which costs

the state and tax payers more money. As well, children with diaper need are less likely to be accepted at day care centers.

If there is a need to offset the loss of tax income from removing the tax on diapers, it would be more just to make up the shortfall with a progressive tax that minimizes the burden on less wealthy families. For reasons of fairness and child well-being, Indivisible Central Maryland strongly **SUPPORTS SB0316**. Thank you.

Liz Enagonio, Lead Advocate, on behalf of Indivisible Central Maryland

SB 316 - Sales and Use Tax for Diapers - Copy.pdf

Uploaded by: Michelle Siri

Position: FAV

BILL NO: Senate Bill 316
TITLE: Sales and Use Tax – Diapers – Exemptions
COMMITTEE: Budget and Taxation
HEARING DATE: February, 8 2022
POSITION: **SUPPORT**

Senate Bill 316 would expand the current exemption from the sales and use tax for baby related products to include diapers. Currently, baby oil and baby powder are exempt from sales tax, but diapers are inexplicably excluded from that list, despite being a necessity for any newborn, infant, and toddler. The Women's Law Center supports Senate Bill 316 because it would assist women who are already often the primary care takers and increasingly the sole or primary income-earner for families. As any parent knows, diapers should not be deemed a luxury, and therefore none should be subject to the sales and use tax.

Most importantly, decreasing barriers to affordability for diapers is based in sound economic and gender fairness policy. Without diapers, infants cannot participate in childcare and early childhood development programs. When children cannot participate in those programs, oftentimes caregivers cannot work but rather must stay home with their children, continuing the cycle of poverty and underemployment. As many as 1 in 3 mothers report difficulties in affording basic necessities for their infants, including diapers. By supporting the affordability of diapers, we support working women and their ability to support their families.

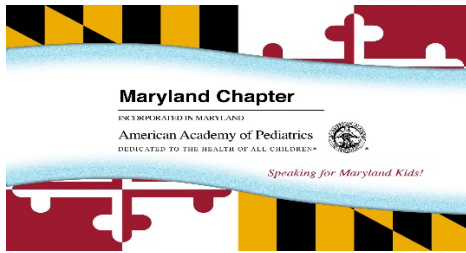
Therefore, the Women's Law Center of Maryland, Inc. urges a favorable report on Senate Bill 316.

The Women's Law Center of Maryland is a private, non-profit, membership organization that serves as a leading voice for justice and fairness for women. It advocates for the rights of women through legal assistance to individuals and strategic initiatives to achieve systemic change. The Women's Law Center operates legal hotlines, the Protection Order Advocacy and Representation Projects in Baltimore City, Baltimore County and Carroll County, the Multi-Ethnic Domestic Violence Project, and the Collateral Legal Assistance for Survivors project.

SB0316_FAV_MDAAP_Sales and Use Tax - Diapers - Exe

Uploaded by: Pam Kasemeyer

Position: FAV



TO: The Honorable Guy Guzzone, Chair
Members, Senate Budget and Taxation Committee
The Honorable Sarah K. Elfreth

FROM: Pamela Metz Kasemeyer
J. Steven Wise
Danna L. Kauffman
Christine K. Krone

DATE: February 8, 2022

RE: **SUPPORT** – Senate Bill 316 – *Sales and Use Tax – Diapers – Exemption*

The Maryland Chapter of the American Academy of Pediatrics (MDAAP) is a statewide association representing more than 1,100 pediatricians and allied pediatric and adolescent healthcare practitioners in the State and is a strong and established advocate promoting the health and safety of all the children we serve. On behalf of MDAAP, we submit this letter of **support** for Senate Bill 316.

Senate Bill 316 expands on Maryland's current tax exemption for baby oil, baby powder, sanitary napkins, and tampons to include diapers. Maryland is to be applauded for its existing recognition that it is unfair to impose a tax burden on women and families, especially when it involves their basic biology. The necessity of feminine hygiene products and diapers are self-evident. Providing a mechanism to lower the cost of these products is particularly important for economically disadvantaged women and their families. Expansion of Maryland's current exemption to include diapers is a logical extension of an appropriate and fair tax policy. MDAAP urges a favorable report.

For more information call:

Pamela Metz Kasemeyer

J. Steven Wise

Danna L. Kauffman

Christine K. Krone

410-244-7000

Testimony In Support of SB 316 - Budget and Taxati

Uploaded by: Rich Ceruolo

Position: FAV



February 4, 2022

Maryland Senate
11 Bladen St.
Annapolis, MD. 21401

In Support of SB 316 / HB 282: Diapers – Sales and Use Tax Exemption

Members of the Maryland Senate’s Budget and Taxation Committee.

We are an organization of military and non-military families with over 1300 members and fully support revising the state sales tax code in order to offer a little more support for Maryland’s working families.

Sales tax may not seem like a help to working families, but it does make a difference when one is a new parent, buying diapers and other supplies to support a growing family.

So many families are still hurting financially from the past 2 years of health and economic hardships, we all can use a helping hand during these trying times. We hope that the MGA will also work on other constructive ways of supporting working families moving forward. This one is many steps needed to support our varied communities of PAC members.

The future of Maryland’s economy lies with the workers that we need to be supporting now and into the future. Let’s support them now when they need it the most.

Please support Senate Bill 316 / House Bill 282 and return a favorable report. Thank you for your time, and for considering our testimony today.

Mr. Richard Ceruolo | richceruolo@gmail.com
Parent, Lead Advocate and Director of Legislative / Public Policy
Parent Advocacy Consortium (Find us on Facebook/Meta)
<https://www.facebook.com/groups/ParentAdvocacyConsortium>

2022 PPM SB 316 Senate Side.pdf

Uploaded by: Robyn Elliott

Position: FAV

Planned Parenthood of Maryland

Committee: Senate Budget and Taxation Committee

Bill Number: Senate Bill 316

Title: Sales and Use Tax - Diapers - Exemption

Hearing: February 8, 2022

Position: Support

Planned Parenthood of Maryland supports *Senate Bill 316 - Sales and Use Tax - Diapers – Exemption*. Diapers are a necessary expense for families with young children. In 2021, there were 213,892 infants and toddlers in Maryland under the age of three and an estimated 26% of these children live in families at or below 200% the Federal Poverty Level (FPL).¹ On average, a monthly supply of diapers costs approximately \$80 – an expensive necessity for families working to make ends meet.² By removing the sales tax on diapers, The legislation would support the health and well-being of low-income Maryland families. Without diapers, a parent cannot go to work, thereby further harming a family’s ability to stay or become economically secure. Making diapers more affordable will support Maryland families’ ability to have children and raise their children in a healthy environment, which is an essential testament to reproductive freedom.

We ask for a favorable vote on this legislation. If we can provide any additional information, please contact Robyn Elliott at (443) 926-3443 or relliott@policypartners.net.

¹ [Maryland Diaper Facts](#). National Diaper Bank Network. March 2021.

² Ibid.

Elfreth_FAV_SB316.pdf

Uploaded by: Sarah Elfreth

Position: FAV

SENATOR SARAH ELFRETH
Legislative District 30
Anne Arundel County

Budget and Taxation Committee

Subcommittees

Education, Business and Administration

Chair, Pensions

Senate Chair

Joint Committee on Administrative,
Executive, and Legislative Review

Joint Committee on the Chesapeake and
Atlantic Coastal Bays Critical Area



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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

SB316_MRA_FAV.pdf

Uploaded by: Sarah Price

Position: FAV

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



SB316 – Sales and Use Tax – Diapers – Exemption
Senate Budget and Taxation Committee
February 8, 2022

Position: Favorable

Background: SB316 would exempt diapers from the State sales and use tax.

Comments: The Maryland Retailers Association strongly supports SB316. Eliminating the sales and use tax on diapers, a necessity for all families with small children, would help thousands of families across the state that struggle to purchase these essential items. This could also have a positive impact on operational costs for childcare providers, an industry which has been greatly impacted by the COVID-19 pandemic. Additionally, exempting diapers from the sales and use tax would also support and strengthen communities by keeping Marylanders shopping in Maryland. Tax-free products help bring consumers back into stores and can boost the local economy by keeping transactions in brick-and-mortar retail stores.

With these concerns in mind, we respectfully ask for a favorable report on SB316.

02_08_2022_MDB_Testimony_Senate.docx.pdf

Uploaded by: Shelly Tucker

Position: FAV

Tuesday, February 8, 2022



Supportive Testimony: SB 0316 – Sales and Use Tax – Diapers Exemption

Thank you for the opportunity to submit the Maryland Diaper Bank’s testimony in support of Senate Bill 0316 . The legislation would exempt diapers and feminine hygiene products from Maryland sales and use tax.

I am Shelly Tucker, founder of the Maryland Diaper Bank, a 501c3 nonprofit that provides diapers and basic diapering essentials to stimulate health, growth, and good hygiene in Maryland babies under five. I am going to start my testimony with the most important cliff note first: Every baby deserves a clean bottom, and every woman deserves access to feminine hygiene essentials regardless of their financial means.

To explain why we support this legislation, I am going to share a brief overview of our first three years in service to Maryland families.

2018

It’s not uncommon for families to struggle financially from time-to-time, but then there are those that struggle all the time. When we established the Maryland Diaper Bank in the fall of 2018, Maryland’s population under 3-years old was nearly 220,000, and 8% of families were earning less than 100% of the federal poverty level.¹ This was the backdrop to the community need that ignited our mission.

2019

We started 2019 with a 35-day federal government shutdown and associated furloughs that impacted nearly 20% of Maryland’s workforce.² We provided diapers for families directly harmed. By the close of 2019, 12% of Maryland’s children under 18 lived in poverty³.

2020

Entering 2020, the COVID-19 pandemic exasperated economic challenges already faced by Maryland families and dramatically increased the need for our support. According to the January 2020 U.S. Census Bureau COVID-19 Impact Report, nearly 200,000 Maryland households earned below the national poverty level. Of this population, over 171,000 families were led by a single head of household, and nearly 120,000 were led by women.⁴

¹ U.S. Census Bureau. (2018) American Community Survey. Retrieved <http://www.data.census.gov>

² Maryland Manual On-line. Maryland At-A Glance: Economy, Employment, Workforce. Retrieved <https://msa.maryland.gov/msa/mdmanual/01glance/economy/html/labor.html>

³ U.S. Census Bureau. (2019) American Community Survey. Retrieved <http://www.data.census.gov>

⁴ U.S. Census Bureau. (2021) COVID-19 Demographic and Economic Resources. Retrieved <https://covid19.census.gov/>

Tuesday, February 8, 2022



Harmful Tax on Motherhood

Women, and mothers in particular, have borne the brunt of the economic consequences brought on by the ongoing pandemic.⁵ Struggling under pandemic imposed economic difficulties, mothers also face dual hygiene equity challenges. Leveraging already limited resources, mothers must choose between providing a sufficient supply of diapers for their babies and adequate feminine hygiene products for themselves and menstruation age female children. The burden of dual hygiene inequity creates a layered tax on motherhood and financial burden on mothers not faced by other demographic populations.

Imbalanced Approach to Aid

This tax on motherhood, and on basic womanhood, is not new; it has persisted for generations without direct aid from federal or state government leaders, despite the creation of tax credits and exemptions for smaller populations and special interest groups.

On average, infants require up to 12 diapers per day, at an estimated cost of up to \$80 per month – per baby. Women, and girls of menstruation age, will spend more than \$17,000 over their lifetime, or up to \$300 per year, on menstruation products. These numbers do not take into account recent levels of inflation and the 4-6% increase in cost of all essential goods.

However, to-date, there are no government safety-net programs that recognize diapers or feminine hygiene products as a basic need, though every baby needs diapers, and every woman and girl needs feminine hygiene products. While the federal Women, Infant, and Children’s (WIC) program provides subsidies for limited food, milk, and formula – it stops short of covering the necessary hygiene necessities for the populations it was created to serve.

Given the continued economic challenges faced by Marylanders, the need for support is at an all-time-high. Sales tax relief on diapers and feminine hygiene products will alleviate the compounding effects of the layered tax mothers, women, girls and babies.

Through these turbulent times, we remain committed to our mission to support Maryland families and we appreciate your affirmative vote on SB 0316 to do the same.

About the Maryland Diaper Bank

The Maryland Diaper Bank (MDB) is a 501c3 nonprofit that provides basic diaper needs to stimulate health, growth, and good hygiene for babies in Maryland. To learn more, visit marylanddiaperbank.org/take-action.

⁵ Kashen, Julie. Glynn, Sarah Jane. Novello, Amanda. (2020) How COVID-19 Sent Women’s Workforce Progress Backward. Center for American Progress. Retrieved <https://www.americanprogress.org/issues/women/reports/2020/10/30/492582/covid-19-sent-womens-workforce-progress-backward/>

MAP - SB 316 - Sales Tax - Diapers - FAV.pdf

Uploaded by: Stacey Jefferson

Position: FAV



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

Member Agencies:

211 Maryland

Advocates for Children and Youth

Baltimore Jewish Council

Behavioral Health System Baltimore

CASH Campaign of Maryland

Catholic Charities

Energy Advocates

Episcopal Diocese of Maryland

Family League of Baltimore

Fuel Fund of Maryland

Health Care for the Homeless

Homeless Persons

Representation Project

Job Opportunities Task Force

Laurel Advocacy & Referral Services,
Inc.

League of Women Voters of Maryland

Loyola University Maryland

Maryland Catholic Conference

Maryland Center on Economic Policy

Maryland Community Action
Partnership

Maryland Family Network

Maryland Food Bank

Maryland Hunger Solutions

Paul's Place

Public Justice Center

St. Vincent de Paul of Baltimore

Welfare Advocates

Marylanders Against Poverty

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Kali Schumitz, Co-Chair

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E: kschumitz@mdeconomy.org

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.¹ 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.² 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.

2022 ACNM SB 316 Senate Side .pdf

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Position: FAV



Committee: Senate Budget and Taxation Committee

Bill Number: SB 316

Title: Sales and Use Tax- Diapers- Exemption

Hearing Date: February 8, 2022

Position: Support

The Maryland Affiliate of the American College of Nurse Midwives (ACNM) strongly supports *Senate Bill 316 - Sales and Use Tax- Diapers- Exemption*. The bill will make diapers more affordable by excluding them from the sales and use tax. Children require at least 50 diaper changes per week, or 200 diaper changes per month. Some families with limited resources cannot afford a sufficient number of diapers, and this situation can put the health of their infants at risk. Dirty diapers can lead to transmission of hepatitis A, viral meningitis, and severe bacterial diarrheas, among many other illnesses that are a danger to the baby's health and the family's health.¹

Maryland should make it a priority to ensure families have the resource to keep their families healthy. We ask for a favorable report on this legislation. If we can provide any further information, please contact Suhani Chitalia at schitalia@policypartners.net or (240) 506-9325.

1

http://www.idahodiaperbank.org/why_diapers_/impacts_of_diaper_need/#:~:text=When%20there%20is%20not%20an,baby's%20health%20and%20the%20family's.

2022 MNA SB 316 Senate Side.pdf

Uploaded by: Suhani Chitalia

Position: FAV



Committee: Senate Budget and Taxation Committee

Bill: Senate Bill 316 – Sales and Use Tax- Diapers- Exemption

Hearing Date: February 8, 2022

Position: Support

The Maryland Nurses Association (MNA) supports *Senate Bill 316 – Sales and Use Tax – Diapers -- Exemption*. The bill will support Maryland families by excluding diapers from the sales tax.

Maryland law already excludes basic medical supplies for infants, such as breastfeeding equipment, from the sales tax. Clean diapers are also important in keeping infants healthy. However, many families struggle to afford enough diapers. Maryland should take this simple step to make this necessity more affordable.

We ask for a favorable report on this legislation. If we can provide additional information, please contact Suhani Chitalia at schitalia@policypartners.net