



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

February 2, 2022

**House Bill 288
Sales and Use Tax – Baby Products – Exemption**

House Ways & Means 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.

House Bill 288 would provide an exemption from the sales and use tax for the sale of baby products, specifically adding baby bottles, baby bottle nipples and infant car seats to the list of baby products that are currently exempted from the sales and use tax.

Of the 217,000 babies and toddlers in the state of Maryland, one-quarter live in low-income families. Baby products such as bottles, baby bottle nipples and car seats are expensive, for single parent households, infant care costs approximately 40% of the household income.¹ Many families struggle 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 certain baby products such as: baby bottles, baby bottle nipples and infant car seats, would help ease the financial burden many Maryland families, especially low-income families who struggle to afford these essential items. This bill would help ease the cost of baby products, 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 **House Bill 288**. Thank you for your consideration.

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