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TESTIMONY IN SUPPORT OF HB 288

Sales and Use Tax – Baby Products - Exemption

House Ways and Means Committee February 2, 2022

Submitted by Julia Gross and Kali Schumitz, Co-Chairs

Marylanders Against Poverty (MAP) strongly supports HB 288, which exempts certain essential baby supplies from the sales and use tax.

Having a baby is expensive, and for people living on very low incomes, the high costs of essential items like car seats and feeding supplies can easily consume a significant portion of their income. For a family of three living on income at the poverty line of \$23,030 per year, purchasing even a modestly priced infant car seat could consume a quarter of a weekly paycheck, for example.

Quality, safe child care is a necessity for families moving out of poverty. However, using child care outside the home requires being able to purchase things like bottles for feeding the baby during the day. Maryland currently exempts some needed feeding supplies, like breast pumps, from the state sales tax. HB 288 would ensure other supplies are treated the same way.

Easing the financial burden of baby care supplies is not only healthier for the child, but benefits the family's economic well-being. While the sales tax is only a small portion of the cost, every dollar counts for parents trying to raise a child on very low incomes.

MAP appreciates your consideration and urges the committee to issue a favorable report for HB 288.

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.