Chairman Schaffer, Vice Chairman Lipps, Ranking Member Rogers, and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on House Bill 60, which will exempt diaper products from the state sales and use tax.

In the past, this committee has worked honorably and diligently to address the inequity of taxing products related to health. And as a General Assembly, we have largely supported the notion that the state should not make a profit from the purchase of medical necessities. The issue of making medically necessary products more accessible is not partisan or gendered.

As legislators, we have a responsibility to equip people with the tools they need to build a better life. While a prescription is not necessary for diaper products, they are necessary throughout one’s life to provide the ability to be healthy, and for adults to regularly attend school, work, or personal events, and fully participate in one’s community.

Diaper need is real. In Greater Cincinnati alone, there are over 16,000 diaper-wearing children who experience need every month. A recent article in The Nation says that a third of American families have difficulty affording enough diapers for their children. The same article notes: “The inability to afford enough diapers can also create a vicious cycle. Most daycare centers require that a parent bring a supply of diapers for their infant. But other than Early Head Start, most don’t provide diapers themselves. Without daycare, many people can’t get to work to earn the money they need to buy diapers. According to a 2017 study from the National Diaper Network (co-funded by the disposable-diaper brand Huggies), nearly 60 percent of families in diaper need report having missed work or school because they didn’t have enough diapers for childcare.”

Poverty is real and too many families are still struggling to make ends meet. It’s why we need to be serious about making these products more accessible to families and exempt them from the sales tax. The Tampa Bay Times did the math - Newborns need as many as 12 changes a day. That’s $21 per week, or $84 per month. Bigger kids need fewer, but their diapers are more expensive. For a single mom or dad working full time at minimum wage, the cost can consume 6 percent of their total annual pay. For the lowest-income parents, it’s as much as 14 percent.

As of July 1, 2018, thirteen states do not charge sales tax on diapers. I welcome the opportunity to work with my colleagues to find fiscally responsible ways to incorporate this just and logical tax policy into our budget or tax code. By exempting diaper products from the sales tax, thousands of Ohio families will benefit.

Thank you for the opportunity to provide sponsor testimony on this important piece of legislation. I am happy to answer any questions at this time.

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1 https://www.sweetcheeksdiaperbanks.org
4 https://nationaldiaperbanknetwork.org/advocacy/state-issues/state-sales-tax/