



House Ways and Means Committee
Representative Schaffer, Chair

Proponent Testimony in favor of HB60 by:

Douglas Althausen, Executive Director
Family & Youth Law Center at Capital University
303 East Broad Street
Columbus, Ohio 43215
(614) 236-6593
DAlthausen@Law.Capital.edu

Chair Schaffer, Vice-Chair Lipps, Ranking Member Rogers, and members of the House Ways and Means Committee, thank you for this opportunity to share our support of HB 60 and its provisions to eliminate sales tax on infant and adult diapers in Ohio.

The Family and Youth Law Center (FYLaw) at Capital University Law School works within child welfare, adoption, and juvenile justice systems to support positive outcomes for children, youth, and families. An issue such as diapers seems ubiquitous to raising children, and incremental compared to other legal issues concerning children and families. Yet the costs associated with diapers is an expense for new parents to budget, and those costs can be significant when more than one child uses diapers, or when a child is sick and needs more diapers than normal over days. A baby's diapers can become up to 6% of a household's budget living on minimum wage- if only one baby in the home uses diapers.

A significant percentage of Ohioans face a need to purchase diapers for disabled family members, or due to a natural process of incontinence that accompanies aging. The numbers are hard to discern, but probably hundreds of Ohioans live in vegetative states, or with profound developmental disabilities, and are incapable of attending to their bathroom needs in the same manner as able-bodied Ohioans. When those individuals live with and receive care from family, the family holds the burden to pay for their sanitary hygiene- including the taxes. Older adults managing incontinence also pay a tax for their situation, which can be daunting for Ohioans living on retirement income. Medicare does not cover adult diapers for individuals living outside a nursing facility.

FYLaw supports the passage of HB60 into law. Though such tax reform may affect Ohio's budget, that impact will be offset by the relief experienced by Ohioans currently taxed for a necessity.

Again, thank you for this opportunity to provide our input. I would be happy to answer questions now or in follow-up correspondence.