Chairman Schaffer, Vice Chairman Lipps, Ranking Member Rogers and Members of the House Ways and Means Committee, thank you for the opportunity to provide proponent testimony on House Bill 60—to exempt diapers designed for infants and toddlers from sales tax.

My name is Megan Fischer and I am the CEO & Founder of Sweet Cheeks Diaper Bank, located in Cincinnati. We work through partner agencies to provide free diapers to families in need while raising awareness of the basic health need for diapers.

A little over 4 years ago, I learned that diapers are not covered by Food Stamps, WIC, Medicaid, or any other government safety net program. I learned that when cash runs out to purchase this basic need, parents have to choose between buying diapers or feeding their families. Paying their rent, putting gas in the car to get to work, or keeping their baby happy, healthy, and safe. Sometimes parents have reuse a disposable diaper, or keep their baby in the same diaper all day.

Diapers cost an average of $70-80 a month per baby. By eliminating the sales tax on diapers, you would be giving families the gift of almost an extra month of diapers each year. This bill would be an opportunity for more parents to have basic necessities to help their children thrive. Babies who grow up experiencing Diaper Need are negatively impacted physically, mentally, and emotionally. They are not ready for early childhood education programs and suffer from delays that can compound to last a lifetime.

Sales tax can seem like a small or insignificant thing when you're not a low-income family. It might be something you don't even notice on your bill at the grocery store. But for the 1 in 3 families in Ohio that cannot afford all the clean diapers they need for their babies, it would be a meaningful savings that could help positively change the trajectory of their finances. Every single diaper matters when you don't know where your next one will come from.

With this Bill, you have an exciting opportunity to show Ohio families in need that they are seen and heard, and their babies are valued. It is a significant and important step forward to keeping all of Ohio's babies happy, healthy, and safe.

Once again, Chairman Schaffer, Vice Chairman Lipps, Ranking Member Rogers and Members of the House Ways and Means Committee, thank you for the opportunity to testify. I would be happy to answer any questions at this time.