



JUNIOR LEAGUE OF
CINCINNATI

PROPONENT TESTIMONY OF:

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IN SUPPORT OF:

HB 60 — Sales Tax
Exempt infant/toddler diapers from sales tax
House Ways and Means Committee

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 which would exempt infant and toddler diapers from tax in the state of Ohio.

My name is Jamie Stinson, and I'm here today as a representative of the Junior League of Cincinnati. The Junior League is an organization of women committed to promoting voluntarism, developing the potential of women, and improving communities through the effective action and leadership of trained volunteers. We have served the Greater Cincinnati area for just about 100 years, incubating and impacting over 120 programs including Mindpeace and Pro Kids. Last year I co-chaired our program development committee, which involved an 18 month process where we researched needs in our community and interviewed community partners. We understood that childhood poverty is something we desperately needed to address, and therefore we chose Sweet Cheeks Diaper Bank as our new partner organization. Through our research and our partnership with Sweet Cheeks, we have become aware not just of diaper need, but of the impact diapers can have.

Currently in Cincinnati, 29.9% of Cincinnatians live in poverty. That's more than 85,000 people. Nationally, Cincinnati ranks among the top 15 poorest cities in the country with a population of 250,000 or more. This means that 1 in 3 Cincinnatians fall below the poverty line and our poverty line is almost twice the national average.

But let's not stop there. Cleveland's child poverty rate is the worst of any large U.S. city according to data released by the U.S. Census Bureau. 48.7% of Cleveland's children 18 and

under are below the poverty line. Cincinnati is third with 46.4% of children 18 and under living below the poverty line. In reference to HB 60, please be aware that half of children under 5 are currently living in poverty in Cincinnati. Half. And the rate is rising. This amounts to 11,000 babies and toddlers, all of whom require the basic need of diapers.

Without diapers, babies cannot participate in early childhood education programs, and those who participate are almost three times more likely to go on to higher education. Plus, most child care facilities require parents to provide at least the day's worth of disposable diapers, and without childcare, parents cannot go to work. Nationally, 57% of parents experiencing diaper need who rely on child care said they missed an average of four days of school or work in the past month because they didn't have diapers. Furthermore, from a health standpoint, diaper need impacts the physical, mental, and economic well-being of children and parents. Basically, we are taxing families for something that is required for the health of their babies, and by doing so we jeopardize not only their economic well-being, but also the economic well-being of the state.

Diapers are a basic need for all infants and toddlers, and as of right now, direct diaper assistance is 100% non-governmental, which means that there are currently no government safety net programs providing diapers to families.

As a mother of three young kids, ages 4, 2, and 1, I can attest to the fact that diaper expenses add up quickly. In Ohio, according to the National Diaper Bank, an average baby will require 80 diapers per month, which I can tell you from experience is a very, very conservative number. Yet, based on this calculation, a family with a baby will spend just shy of \$1,000 on diapers each year which leads to at least \$66 a year in sales tax per child in diapers. This sales tax could be used to purchase an extra two to three large boxes of diapers per year for that family.

In Ohio, newspapers, candy, gum, breath mints, and coffee with milk are not taxed. None of these are necessities, but diapers are.

There are currently 8 states that do not tax disposable diapers. Let's add Ohio to the list. It's noteworthy to add that the National Diaper Bank Network's annual conference will be in Cincinnati, Ohio this year. Let's show the country that Ohio cares about young families and the health of babies. I hope you will support HB60, as this will have a huge impact on the young families of Ohio.

Thank you again for the opportunity. I would be happy to answer any questions at this time.