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Chair Schaffer, Vice Chair Lipps, Ranking Member Rogers and members of the House Ways and Means Committee, thank you for the opportunity to provide proponent testimony regarding House Bill 60, the Exempt Infant/Toddler Diapers from Sales Tax Bill. I am Kathleen Gmeiner and I serve as the Senior Health Policy Associate at Voices for Ohio's Children, a statewide, nonpartisan advocacy organization, focused on improving the well-being of children in our state.

Ohio is the home of more than 2.6 million kids and, at Voices, we strive to give all of them a voice in the public policy process. While priorities and issues change from one General Assembly to another, children's needs remain the same. They need a loving family and support system, nourishing meals, access to high-quality healthcare, safe neighborhoods, quality schools, engaging community activities, and a variety of college and career options.

Infants deserve to be clean and dry. According to 2017 census data, there are nearly 700,000 Ohio children under age 5. About half of those children are wearing diapers. According to the National Diaper Network, the average child in diapers needs about 50 diaper changes per week. Other sources that break out the use for infants (under age 1) estimate 45 to 56 changes per week (Parenting, Newkidsscenter.com, Intelligent Mother). Diapers are essential for the health and wellbeing of an infant and a toddler. Failure to have frequent diaper changes can result in infections. Depending on the child care center, lack of a sufficient supply of diapers can prevent a parent from leaving his or her child at a childcare center while they go to work. Paying for diapers can be a big deal for many families.

In Ohio about 40% of children are covered by Medicaid, meaning that they come from families with incomes that don't exceed 206% of the Federal Poverty Level. Yet diapers are not provided by any of the safety net programs that Ohio extends to poor families. Neither food stamps, WIC or Medicaid pay for infant and toddler diapers.



**VOICES FOR**

**House Bill 60** is a modest but important step in recognizing the burden that the cost of diapers places on parents, by removing the sales tax associated with the purchase of diapers. A quick internet search of diapers available in the Columbus metro area shows the cheapest to cost \$0.12 cents/diaper for infants and \$0.15 for toddler diapers. And this assumes a family can buy the diapers in a very big quantity, coming up with \$25-\$40 for a big box. At 50 diaper changes per week this is \$390 per year. According to the National Diaper Bank diapers can cost \$70 - \$80 per month. The sales tax on \$70 in Ohio is about \$ 5.00. That is not insignificant to people who live in poverty, and is meaningful to middle class families as well.

For families living at 100% of the Federal Poverty Level, which is \$25,750 annually for a family of four, the cost of infant diapers can range from 1.5% to 3% of their income. For families who are often paying well over 50% of their income in housing costs, these additional percentage points are a real hardship. Saving \$30 to \$60 per year in sales tax will make a difference.

Diapers are a necessity. By making the purchase of diapers less burdensome, this bill will further the public's health and well-being of families. We believe that it is time to add infant and toddler diapers to the list of Ohio's tax exemptions.

In recognition of the burden that the sales tax on diapers places on families, especially poor families, Voices urges this Committee to approve House Bill 60 and to treat diapers more like an important health product that impacts infant and toddlers overall well-being. I am happy to answer any of your questions.

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