



Testimony in Support of HB 60

House Ways and Means Committee

February 26, 2019

Dear Chair Schaffer and members of the Committee:

On behalf of the National Diaper Bank Network, I am writing in support of HB 60 to exempt sales tax on infant/toddler diapers. The bill recognizes that diapers are basic needs for infants, toddlers, and their families, and as such should be exempt from sales tax.

States around the country exempt those items to support life and health, like food, medicine, and increasingly diapers and feminine hygiene products. Diapers and feminine hygiene products are essential for the children and the women who need them to preserve their health and emotional well-being. Yet too many families struggle to provide a sufficient supply of diapers to keep their children clean, healthy, and dry.

The National Diaper Bank Network is a network of over 200 diaper banks, including 8 in Ohio who distributed over 1.4 million diapers to families throughout Ohio last year. We are committed to ensuring that families have the basic needs necessary to thrive. Diapers and feminine hygiene products are as essential to good health as food and medical supplies.

Under the best circumstances—buying in large packages at big box stores—diapers can cost between \$70 and \$80 per month. For families with limited cash, forced to buy diapers in smaller packages to fit the funds in their pocket, the cost can be much greater. Forty-eight percent of low-wage families report stretching the time between changes and 32 percent try to reuse disposable diapers in order to make their diaper funds last longer.ⁱ These actions can increase the child's risk of severe diaper rash, urinary tract infection, and other adverse health conditions for children.

Reducing sales tax on diapers would help limited diaper budgets stretch further. At a minimum, children require 50 diaper changes per week, or over 200 diapers per month. For every percentage point reduction in the sales tax, a family can buy 2 more diapers that month for the same money. In an industry-sponsored survey of parents in diaper need conducted this past summer by the National Diaper Bank Network, parents who reported running short of diapers reported running an average of 19 diapers short each month.ⁱⁱ Every additional diaper each month could help prevent a family from having to choose between diapers and food or paying a utility bill. So exempting diapers from the sales tax from 6.25 percent, to as high as 8 percent in Cuyahoga County, would allow families to buy more than 12 diapers each month with the money they would have spent for 200, cutting the diaper gap in half.

Unlike a tax credit, a reduction in sales tax is an immediate benefit to the family buying diapers. It would require less cost to administer than a tax credit would, and it arrives at the time the family needs it most—when they are buying diapers. Moreover, it does not require that parents make enough income to pay income tax, as many tax credit programs do. Families having extra money in their pocket will immediately spend that money in the economy on more diapers or other basics like a gallon of milk or a few gallons of gas.

There are currently 13 states and the District of Columbia that do not tax diapers—that includes five states with no sales tax and eight states that specifically exempt diapers. Legislatures in



fourteen states across the country are currently considering a similar elimination or reduction of the state's sales tax on diapers.

The motive to exempt diapers from sales tax comes from the understanding that diapers are a basic need that should be as affordable as possible. Responding to a bill to exempt diapers from sales tax before the California legislature in 2016, the American Associations of Pediatrics California chapter noted, "Struggling, low-income families often lack sufficient supplies of diapers, due to prohibitive costs. [The bill] would help combat health risks and costs as infrequent diaper changes can result in painful diaper rash, skin infection, blisters, and urinary tract infections, leading to a doctor's office or emergency department visit."ⁱⁱⁱ

Diapers also help preserve the mental health of children and their families. Children in a wet diaper are more likely to cry or be irritable, which can cause increased levels of stress in both child and parent. Stress negatively affects the architecture of the brain in young children. Research the National Diaper Bank Network conducted through the Yale University MOMs Partnership reported a correlation between diaper need and maternal depression.^{iv}

Eliminating the sales tax on diapers may seem like a small thing, but that exemption could help make an adequate supply of diapers that is currently out of reach of low-income parents within reach. It would help preserve the health of our youngest citizens and make the difficult job of parenting a bit easier and more affordable.

Thank you for your consideration of this issue.

Yours,

A handwritten signature in black ink that reads "Joanne Goldblum".

Joanne Goldblum
Chief Executive Officer
National Diaper Bank Network

ⁱ Feeding America, In Short Supply (2012), available at <http://www.feedingamerica.org/hunger-in-america/our-research/in-short-supply/>

ⁱⁱ "National Diaper Bank Network and Huggies®, "Diaper Need and Its Impact on Families: National Survey," (2017), available at https://www.huggies.com/~/_media/files/kc/huggies/why-huggies/diaper-need-and-its-impact-on-us-families.pdf.

ⁱⁱⁱ Kris Calvin, Letter to Jerry Brown, RE: AB 717 (Gonzalez): Sales and use taxes: exemptions: diapers, Aug 25, 2016, available at <http://aap-ca.org/bill/sales-and-use-taxes-exemption-diapers/>

^{iv} M. V. Smith, A. Kruse, A. Weir, & J. Goldblum. (2013). Diaper Need and Its Impact on Child Health. *Pediatrics*, 132(2), 253-259. doi: 10.1542/peds.2013-0597