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SB 114 Sponsor Testimony Senate Ways and Means Committee March 31, 2021

Chairman Blessing, Vice Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee, thank you for allowing me to give testimony on Senate Bill 114, which would exempt child and adult diapers from sales tax.

In Ohio, personal hygiene products are already sales tax free. Diapers for both children and adults are not currently included in this exemption, despite the need for them. Families should not have to pay additional tax in order to purchase diapers, a medically necessary item. Diapers are not covered by federal government assistance programs, such as WIC or SNAP.

The sales tax on purchasing diapers over a period of several years can add up quickly, especially for families who are stretching their dollars to afford other necessities as well. As reported in an analysis by Fox 45 in 2019, a box of name brand diapers costs \$42.99. If a baby needs its diaper changed approximately ten times per day, two boxes per month would need to be purchased. In my district, sales tax is 7.5%. Multiplied over a year, families could be spending over \$1,100 on diapers annually and could save approximately \$80 per year if sales tax was eliminated. That \$80 could make a difference in a family purchasing groceries, paying bills, and saving for emergencies.

As a part of everyday life for families, diapers should be included in the sales tax exemption on personal hygiene products. These diapers are not a luxury good and should not be taxed as such. Diapers are a necessary hygiene product for infants, and in some cases for adults as well. My bill would include disposable or washable diapers, including pull-ups, underpads, and liners. No family should have to decide between putting their dollars towards groceries or diapers. The savings that this bill could provide for families may not be significant in every case, but for families living below the poverty line, it could make a huge difference.

Thank you for allowing me to provide sponsor testimony today on Senate Bill 114. I am happy to take any questions from the committee.