

TESTIMONY OF ALISON WEIR

Committee on Children

February 17, 2015

Good evening Senator Bartolomeo, Representative Urban and members of the Committee on Children. My name is Alison Weir and I am the Director of Programs and Policy for the National Diaper Bank Network. I appreciate the opportunity to testify before you this evening.

I support **HB 6595, *AN ACT EXEMPTING BABY DIAPERS FROM THE SALES TAX***; this bill would include baby diapers as exempt from the sales tax in Connecticut in the same manner as adult diapers, which are already tax exempt as a medical necessity.

As part of my work at the National Diaper Bank Network, I have studied the sales tax policies regarding diapers across the country. Currently seven states, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode Island and Vermont, exempt diapers from their sales and use tax. These states exclude diapers under a variety of reasons, most because diapers are categorized as clothing, one, Massachusetts, because diapers are considered medical supplies, and one, Pennsylvania, because diapers fall under a personal hygiene exemption to taxation of paper goods and soaps that include incontinence products, toilet paper, and feminine hygiene items. Three states, including Connecticut, exempt adult diapers and other incontinent products as medical supplies, but do not exempt baby diapers. Many states, Connecticut included, include diapers during periodic “sales tax holidays” that are often timed to fall in line with the back-to-school shopping schedule.

There is possibly no better way to understand the great diversity of priorities and economic policy among the states than by studying sale tax policies across the country. That said, when states carve out some items as exempt from state sales tax, it is often because the state considers items to be basic needs for its population. Many states exempt food and medicine and other medical supplies. To a slightly lesser extent, state priorities and basic needs are also reflected in the sales tax holidays, which recognize the necessity of new clothing for growing school children. With regard to diapers, however, categorizing them as clothing rather than a medical need like adult diapers, mischaracterizes their ongoing importance to the health of children and their families. A sales tax holiday can be helpful for the short term, but babies need new diaper changes more frequently than once a year, and will likely go through at least one or two sizes before the next sales tax holiday.

Through its tax policy, it is apparent that Connecticut recognizes the importance of adult diapers in maintaining the physical and emotional health of incontinent adults. It is worth noting that adult diapers do not cure incontinence, but rather help incontinent adults maintain their health, dignity, and participation in society. The role of adult diapers is directly analogous to the importance of baby diapers to maintaining the physical and emotional health of children and their families. Diapers are a basic need, necessary for the health of children and their families. Insufficient diaper changes can cause severe diaper dermatitis, urinary tract infection, and other adverse health conditions for children and their families. Children in a wet diaper are more likely to cry or be irritable, which adds to the stress of being a parent. Apart from size, the products are essentially the same. If the state exempts adult diapers as a medical necessity, it should also exempt baby diapers.

Moreover, by exempting baby diapers from state sales tax, the state will increase the buying power of our youngest families. On average, children require 50 diapers a week, or over 200 diapers each month over the two to three years they will wear diapers before toilet training. By reducing the sales tax on diapers, parents will be able to buy nearly 13 additional diapers for the same money each month.

This is significant because a Yale University study found that one in three mothers had difficulty obtaining the diapers she needed to keep her child clean, healthy, and dry. This study also found a direct correlation between “diaper need” and the health of both mother and child. In an industry study of diaper need, researchers learned from mothers that they most often fell about 11 to 12 diapers per week short, so being able to buy additional diapers each month will reduce a family's average shortfall and help the physical and financial health of young families.

There is also the potential of lost economic opportunity for parents who lack sufficient diapers. Parents without sufficient diapers may be unable to go to work or school because they cannot place their children in child care centers. We surveyed 150 licensed child care providers across Connecticut, both home based and center based, regarding their policies on providing diapers. The vast majority (117) responded that they require parents to provide diapers for their children who need them.

Eliminating the sales tax on diapers will likely help all families better support their children's needs. Young parents are often at the lowest point of their earnings potential when they have children. That increased buying power will likely allow parents to more fully provide for their children's needs and invest in their future, ensuring that they have the basic needs to keep their children clean, healthy and dry.

Thank you for your time and attention this evening.