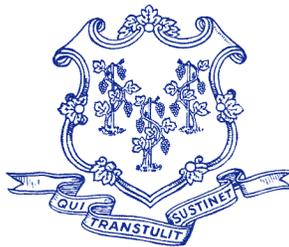


SENATOR MAE FLEXER

Twenty-ninth District

Legislative Office Building
Room 1800
Hartford, CT 06106-1591
Tel. 860-240-8634

www.SenatorFlexer.cga.ct.gov



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Testimony of Senator Mae Flexer

In Support of H.B. 6595, An Act Exempting Baby Diapers from the Sales Tax

The Committee on Children
February 17, 2015

Senator Bartolomeo, Representative Urban and members of the Committee on Children: I offer this testimony in support of H.B. 6595, An Act Exempting Baby Diapers from the Sales Tax.

First, I want to thank Representative Kelly Luxenberg for her leadership on this issue, and for inviting me to co-introduce this legislation.

Under current state law, adult diapers fall within a state sales tax exemption for "certain disposable pads prepared for use in the manner of a diaper or as an underpad". These diapers are classified, according to the state Department of Revenue Services, as "medical goods and equipment".

One assumes the basis for this exemption rests on the necessity of use of such items, as with any so-called "medical good". I doubt any person would consider baby diapers to be anything less than necessary. However, they do not fall within this exemption, and are therefore subject to the sales tax.

It's estimated that disposable baby diapers can cost more than \$50 per month, or at least \$600 in the first year. While this would be expensive for any family, it is particularly burdensome for low-income families.

This legislation not only offers us the opportunity to correct what is an unfair inconsistency in the sales tax code, but also to provide modest relief to working families and low-income parents, as diapers are a necessity for multiple years for new babies.

Thank you very much for your consideration, and I offer my strong support for this legislation.