

TESTIMONY OF ALISON WEIR, Director of Policy, Research and Analysis, National Diaper Bank Network

Committee on Children

February 16, 2016

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

I support RHB 5137, 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. I'm personally very pleased that the Committee has decided to take up this legislation again, and hope that this time it will become law.

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. Since I spoke with you last year, California has taken a step closer to becoming the eighth state, with legislation similar to HB5137 having passed its General Assembly. Additionally, Maryland and Tennessee are also considering eliminating or reducing the sales tax on diapers.

When states carve out some items as exempt from state sales tax, it is often because the state recognizes items to be basic needs essential for the health of its population. Connecticut exempts food, child car seats, prescription medicine and other medical supplies including adult incontinence products. With regard to baby diapers, however, the state categorizes them as clothing, offering only a once a year sales tax holiday. Doing so mischaracterizes the importance of baby diapers to the health of children and their families. They are as important as adult incontinence products in maintaining physical and emotional health. It is worth noting that discreet undergarments for adults do not cure incontinence, but rather help incontinent adults maintain their health, dignity, and participation in society. The role of adult incontinence products 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 nearly 13 additional diapers each month will reduce a family's average shortfall and help the physical and financial health of young families.

Sales tax tends to hit our poorest residents hardest, and for diapers the pain can be especially acute. The Center for Economic and Policy Research found that the poorest 20 percent of Americans who buy diapers spend nearly 14% of their post tax income on diapers. The money saved from taxes could buy a gallon of milk, a couple of gallons of gas, or a portion of a utility bill that might otherwise go unpaid.

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. We hear from child care providers to report Monday Morning Diaper Rash as a recurring phenomenon among their lower-income clients, likely the result of minimizing the use of diapers over the weekend in order to have enough for child care during the week.

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.