Testimony in Support of H.B. 5137: *An Act Exempting Disposable or Reusable Diapers from the Sales Tax*

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Senator Bartolomeo, Representative Urban and Members of the Committee on Children,

My name is Madeline Granato and I am an MSW Intern at the Permanent Commission on the Status of Women. As a non-partisan arm of the General Assembly, PCSW monitors and informs public policies that impact all demographics of women across Connecticut.

The PCSW urges your support of H.B. 5137: *An Act Exempting Disposable or Reusable Diapers from the Sales Tax.*

Connecticut tax codes exempt various medical items from the sales tax, including adult diapers, as basic health needs. Notably absent from the list of exemptions are baby diapers, which are considered clothing. Connecticut's current classification of disposable or reusable baby diapers is incorrect: diapers used for either purpose, adult or baby, are to keep the wearer dry, healthy and free from discomfort and constitute a basic human need.

Last year's fiscal analysis estimated that the state of Connecticut earns $4.3 billion annually from the sales tax on baby diapers paid by young, working families. Women currently constitute roughly 69% of the state's low-wage workforce[1] and head nearly 172,000 family households in Connecticut - about 23% of which earn incomes that fall below the federal poverty level.[2]

Low-income families cannot use SNAP or WIC assistance to purchase diapers and in many low-income households, babies often spend the entire day or longer in a single diaper, which increases the risk of countless health problems for babies and has also been shown to increase parental stress. Since most childcare centers require parents to provide a sufficient amount of diapers, many low-income parents cannot take advantage of subsidized care if they cannot afford an adequate supply. Without ready access to childcare, parents are less likely to consistently work or attend school, which perpetuates their cycle of poverty.

While exempting baby diapers from the sales tax cannot on its own lift families out of poverty, it is a good place to start in providing at least some financial relief to struggling families. Diapers are a basic need for the well being of Connecticut babies and parents – eliminating the sales tax on diapers is one step towards supporting working families and meeting the needs of the state's most vulnerable residents.

Thank you for the opportunity to submit this testimony.

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[1] National Women's Law Center. (2014). Underpaid and Overloaded: women in low-wage jobs. <http://www.nwlc.org/sites/default/files/pdfs/final_nwlc_lowwagereport2014.pdf>

[2] National Partnership for Women and Families. (2015). Connecticut Women and the Wage Gap. < http://www.nationalpartnership.org/research-library/workplace-fairness/fair-pay/9-2015-ct-wage-gap.pdf.>