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PCSW

Permanent Commission on the Status of Women

The State's leading force for women's equality

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**Testimony of
Permanent Commission on the Status of Women
Submitted to the
Committee on Children
February 16, 2016**

Re: H.B. 5137, AN ACT EXEMPTING DISPOSABLE OR REUSABLE DIAPERS FROM THE SALES TAX

Senators Bartolomeo and Martin, Representatives Urban and Kokoruda, and distinguished members of the Children's Committee, thank you for this opportunity to provide testimony on behalf of the Permanent Commission on the Status of Women (PCSW) in support of H.B. 5137, An Act Exempting Disposable or Reusable Diapers from the Sales Tax.

Affordable diapers are essential to the economic wellbeing of Connecticut families. Over the first two and a half years of a baby's life, he or she will use an estimated 3,800 disposable diapers. An adequate supply of diapers costs an average of \$18 a week per child, which comes to \$936 per year, per child. For the 18% of families earning less than the federal poverty line, the cost of diapers poses a significant financial burden and may compromise the ability to meet their child's other basic needs, such as food or formula.

Women currently constitute roughly 69% of the state's low-wage workforce and head nearly 172,000 family households in Connecticut—about 23% of which earn incomes that fall below the federal poverty level. A recent study from Yale University found that three in ten low income mothers are unable to afford an adequate supply of diapers. Since most childcare providers require parents to provide disposable diapers, inadequate diaper supply can affect a mother's ability to go to work or attend training programs. Without sufficient diapers, mothers are also more likely to experience depression and anxiety, which can also have long term effects on their children.

The state of Connecticut earns a reported \$4.3 million in revenue collected from the tax on baby diapers paid by working families, a number that does not take into account the cost of the diapers themselves. While Connecticut currently exempts adult incontinence pads as a necessary medical supply, baby diapers are still subject to the state's 6.35% sales tax, are not covered under federal safety net programs such as WIC and SNAP.

The PCSW understands that the state is facing challenging budgetary times, but so are Connecticut's families. The short term gains of taxing families for purchasing baby diapers in no way makes up for the long term costs associated with increasing an already expensive essential item. The PCSW strongly urges

this Committee and the Connecticut General Assembly to create more tax equity by eliminating taxes that disproportionately impact women.

Thank you for your thoughtful consideration of this important issue to the economic security of Connecticut's women and families.

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