

Testimony Supporting House Bill 5137: An Act Exempting Disposable or Reusable Diapers from the Sales Tax

Sarah Iverson
Committee on Children
February 16, 2016

My name is Sarah Iverson, and I am an Associate Policy Fellow at Connecticut Voices for Children. We are a research-based public education and advocacy organization that works statewide to promote the well-being of Connecticut's children, youth, and families.

Connecticut Voices for Children Supports H.B. 5137: An Act Exempting Disposable or Reusable Diapers from the Sales Tax. This bill would exempt baby diapers from the sales tax in the same manner as adult diapers, which are already tax exempt as a medical necessity.¹

At Connecticut Voices for Children we recognize that children do well when families do well, and advocate for family friendly tax policies that promote child and family well-being. **In exempting baby diapers from the sales tax, the legislature would help struggling parents and children have access to high-quality early childhood care and education.**

Most licensed childcare centers require parents and caregivers to provide a steady supply of disposable diapers. **Low-income parents cannot take advantage of free or subsidized childcare if they cannot afford to bring disposable diapers to childcare centers.** National research shows that high quality early care and education can act as powerful counterweights to risk factors such as poverty, abuse or neglect, and limited parental education that cause some children to start kindergarten at a disadvantage from which they never recover.² This research demonstrates that children who have access to nurturing, responsive, and language-rich early care and education in the early years are more likely to be prepared socially and academically for kindergarten, less likely to be retained or need special education services, and more likely to graduate from high school and become productive members of the workforce.³ **If low-income families cannot access high-quality childcare because they cannot afford disposable diapers, children miss out on crucial educational building blocks, exacerbating existing income-based disparities in educational achievement.**

Moreover, Connecticut's working families depend on access to early care and education. Parents and children reap enormous benefits from high quality early care and education programs. **If parents cannot access childcare facilities, they are less able to consistently attend work or school.** The latest data show that nearly three-quarters of young children in Connecticut have all parents in their home working, no doubt in part due to access to affordable childcare options.⁴ If parents are unable to work because of a lack of childcare, families face increased economic instability, and the intergenerational cycle of poverty will continue.

We applaud this bill's intent to ease the tax burden on families with young children, and are confident that exempting baby diapers from the sales tax, alongside other family-friendly tax policies, will improve the fairness of Connecticut's tax system toward low-income and working-class families with young children.

Thank you for the opportunity to submit testimony. Feel free to reach out with any questions, or if you need any additional information.

Sarah Iverson
Associate Policy Fellow
siverson@ctvoices.org
(203)498 – 4240 x 107

¹ Department of Revenue Services, “Taxability of Children’s and Adult Diapers” (August 2012), available at <http://www.ct.gov/drs/cwp/view.asp?A=1508&Q=509894>.

² Edie Joseph and Cyd Oppenheimer, “Early Care and Education Progress Report, 2013” (January 2014), available at <http://www.ctvoices.org/sites/default/files/ece13progressreport.pdf>.

³ Susan H. Landry, “Effective Early Childhood Programs” The University of Texas Health Science Center at Houston (2005), available at http://www.childrenslearninginstitute.org/library/publications/documents/Effective-Early_Childhood-Programs.pdf.

⁴ U.S. Census Bureau. 2014 American Community Survey 5-Year Estimates. Table B23008: Age of Own Children Under 18 Years in Families and Subfamilies by Living Arrangements by Employment Status of Parents.