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**Senate Bill 40- Sales and Use Tax - Diapers - Exemption
January 9, 2020**

Position: Support

The Arc Maryland is the largest statewide advocacy organization dedicated to the rights and quality of lives of children and adults with intellectual and/or developmental disabilities. I am here today in support of SB 40 as amended to include clarification of tax exemption extension to adult diaper and other absorbent incontinence products.

There is a significant portion of the population The Arc supports who require diapers or other absorbent pads and products for incontinence and maintenance of personal hygiene. Although it appears adult incontinence products were intended to be covered as tax exempt purchases under existing law, retailer ambiguity persists and some parents report they are being taxed for these products. We therefore appreciate Senator Lam's agreement to include clarifying language through this bill, as an additional assurance so that people who experience incontinence are able to access personal hygiene products they need tax-free.

Thank you!

Sincerely,

Ande Kolp
The Arc Maryland