



Montgomery County Community Action Board Testimony in Support of SB316  
Sales and Use Tax - Diapers – Exemption  
February 8, 2022

TO: The Honorable Guy Guzzone, Chair; The Honorable Jim Rosapepe, Vice Chair; and Members of the Senate Budget and Taxation Committee

FROM: Tiffany Jones, Chair, Montgomery County Community Action Board

On behalf of the Montgomery County Community Action Board, the County’s federally designated anti-poverty group, we strongly support SB316. Maryland, along with 34 other states, charge sales tax on diapers. This places an added burden on families, many of whom are already struggling to pay for child care, housing, food, and other necessities. In Montgomery County, where the poverty rate is 10.6% for children under five, many families of young children struggle to pay for diapers. The issue is exacerbated by the very high cost of living in the County. The Montgomery County Self-Sufficiency Standard for a family of four with two adults, one infant, and one preschooler is \$105,925 annual income – four times the Federal Poverty Level.<sup>1</sup>

Diapers are a necessity just as food, which is not taxed, is a necessity. When families struggle to afford diapers, it forces them to choose between their children’s health and other needs.

According to the Center on Budget and Policy Priorities:

- Families may keep diapers on for too long or empty solids and reuse disposable diapers, resulting in rashes, urinary tract infections, or worse.
- Diapers, which cost nearly \$100 per month per child, can be a serious burden for parents with low earnings and those who are out of work or unable to work.
- Many child care providers require parents to provide diapers each day. At one diaper bank, 56% of parents who needed child care to go to work reported missing work because they lacked diapers.<sup>2</sup>

The National Diaper Bank Network reports that *Children require at least 50 diaper changes per week, or 200 diaper changes per month. By reducing the sales tax, families can buy 2 additional diapers for every percentage point reduction in the sales tax for the same money they would have used to buy 200 diapers with tax.*<sup>3</sup>

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<sup>1</sup> <http://www.selfsufficiencystandard.org/>

<sup>2</sup> <https://www.cbpp.org/research/family-income-support/end-diaper-need-and-period-poverty-families-need-cash-assistance-to>

<sup>3</sup> <https://nationaldiaperbanknetwork.org/state-issues/>

There are no public benefit programs that directly cover the cost of diapers. Eliminating sales tax on diapers can therefore have a significant positive impact on families with young children, especially lower-income families.

We encourage the Committee to pass this bill and to explore other policies and programs that can help families with young children pay for basic necessities.