
BILL NO: Senate Bill 316
TITLE: Sales and Use Tax – Diapers – Exemptions
COMMITTEE: Budget and Taxation
HEARING DATE: February, 8 2022
POSITION: **SUPPORT**

Senate Bill 316 would expand the current exemption from the sales and use tax for baby related products to include diapers. Currently, baby oil and baby powder are exempt from sales tax, but diapers are inexplicably excluded from that list, despite being a necessity for any newborn, infant, and toddler. The Women's Law Center supports Senate Bill 316 because it would assist women who are already often the primary care takers and increasingly the sole or primary income-earner for families. As any parent knows, diapers should not be deemed a luxury, and therefore none should be subject to the sales and use tax.

Most importantly, decreasing barriers to affordability for diapers is based in sound economic and gender fairness policy. Without diapers, infants cannot participate in childcare and early childhood development programs. When children cannot participate in those programs, oftentimes caregivers cannot work but rather must stay home with their children, continuing the cycle of poverty and underemployment. As many as 1 in 3 mothers report difficulties in affording basic necessities for their infants, including diapers. By supporting the affordability of diapers, we support working women and their ability to support their families.

Therefore, the Women's Law Center of Maryland, Inc. urges a favorable report on Senate Bill 316.

The Women's Law Center of Maryland is a private, non-profit, membership organization that serves as a leading voice for justice and fairness for women. It advocates for the rights of women through legal assistance to individuals and strategic initiatives to achieve systemic change. The Women's Law Center operates legal hotlines, the Protection Order Advocacy and Representation Projects in Baltimore City, Baltimore County and Carroll County, the Multi-Ethnic Domestic Violence Project, and the Collateral Legal Assistance for Survivors project.