



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

**February 8, 2022**

**Senate Bill 316  
Sales and Use Tax – Diapers – Exemption**

**Senate Budget & Taxation Committee**

**Position: Support**

The Maryland Catholic Conference represents the public policy interests of the three Roman Catholic (arch)dioceses serving Maryland: the Archdiocese of Baltimore, the Archdiocese of Washington, and the Diocese of Wilmington, which together encompass over one million Marylanders.

**Senate Bill 316** would provide an exemption from the sales and use tax for the sale of diapers.

Of the 217,000 babies and toddlers in the state of Maryland, one-quarter live in low-income families. Diapers are expensive, costing the average family \$80 per month, and for single parent households, infant care costs approximately 40% of the household income.<sup>1</sup> Additionally, diapers are not covered by SNAP or WIC, leaving many families unable to afford these essential items.

The Conference works to support efforts that are life-affirming. Offering an exemption from the sales and use tax for the sale of diapers would help fill the needs of many Maryland families, especially low-income families who struggle to afford this essential item. This bill would help ease the cost of diapers, particularly for those families that are experiencing financial hardship and would work to encourage a family-friendly environment in the State of Maryland.

It is for these reasons that the Maryland Catholic Conference asks for a favorable report for **Senate Bill 316**. Thank you for your consideration.

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<sup>1</sup> “Maryland Diaper Facts” [National Diaper Bank Network](#), December 2019