



### Supportive Testimony: HB282 – Sales and Use Tax – Diapers Exemption

Chairwoman Atterbeary, Vice Chair Washington, and members of the House Ways & Means Committee, thank you for the opportunity to submit the Maryland Diaper Bank's testimony in support of House Bill 282. The legislation would exempt diapers and feminine hygiene products from Maryland sales and use tax.

I am Shelly Tucker, founder of the Maryland Diaper Bank, a 501c3 nonprofit that provides diapers and basic diapering essentials to stimulate health, growth, and good hygiene in Maryland babies under five. I am going to start my testimony with the most important cliff note first: Every baby deserves a clean bottom, and every woman deserves access to feminine hygiene essentials regardless of their financial means.

To explain why we support this legislation, I am going to share a brief overview of our first three years in service to Maryland families.

#### **2018**

It's not uncommon for families to struggle financially from time-to-time, but then there are those that struggle all the time. When we established the Maryland Diaper Bank in the fall of 2018, Maryland's population under 3-years old was nearly 220,000, and 8% of families were earning less than 100% of the federal poverty level.<sup>1</sup> This was the backdrop to the community need that ignited our mission.

#### **2019**

We started 2019 with a 35-day federal government shutdown and associated furloughs that impacted nearly 20% of Maryland's workforce.<sup>2</sup> We provided diapers for families directly harmed. By the close of 2019, 12% of Maryland's children under 18 lived in poverty<sup>3</sup>.

#### **2020**

Entering 2020, the COVID-19 pandemic exasperated economic challenges already faced by Maryland families and dramatically increased the need for our support. According to the January 2020 U.S. Census Bureau COVID-19 Impact Report, nearly 200,000 Maryland households earned below the national poverty level. Of this population, over 171,000 families were led by a single head of household, and nearly 120,000 were led by women.<sup>4</sup>

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<sup>1</sup> U.S. Census Bureau. (2018) American Community Survey. Retrieved <http://www.data.census.gov>

<sup>2</sup> Maryland Manual On-line. Maryland At-A Glance: Economy, Employment, Workforce. Retrieved <https://msa.maryland.gov/msa/mdmanual/01glance/economy/html/labor.html>

<sup>3</sup> U.S. Census Bureau. (2019) American Community Survey. Retrieved <http://www.data.census.gov>

<sup>4</sup> U.S. Census Bureau. (2021) COVID-19 Demographic and Economic Resources. Retrieved <https://covid19.census.gov/>



### **Harmful Tax on Motherhood**

Women, and mothers in particular, have borne the brunt of the economic consequences brought on by the ongoing pandemic.<sup>5</sup> Struggling under pandemic imposed economic difficulties, mothers also face dual hygiene equity challenges. Leveraging already limited resources, mothers must choose between providing a sufficient supply of diapers for their babies and adequate feminine hygiene products for themselves and menstruation age female children. The burden of dual hygiene inequity creates a layered tax on motherhood and financial burden on mothers not faced by other demographic populations.

### **Imbalanced Approach to Aid**

This tax on motherhood, and on basic womanhood, is not new; it has persisted for generations without direct aid from federal or state government leaders, despite the creation of tax credits and exemptions for smaller populations and special interest groups.

On average, infants require up to 12 diapers per day, at an estimated cost of up to \$80 per month – per baby. Women, and girls of menstruation age, will spend more than \$17,000 over their lifetime, or up to \$300 per year, on menstruation products. These numbers do not take into account recent levels of inflation and the 4-6% increase in cost of all essential goods.

However, to-date, there are no government safety-net programs that recognize diapers or feminine hygiene products as a basic need, though every baby needs diapers, and every woman and girl needs feminine hygiene products. While the federal Women, Infant, and Children’s (WIC) program provides subsidies for limited food, milk, and formula – it stops short of covering the necessary hygiene necessities for the populations it was created to serve.

Given the continued economic challenges faced by Marylanders, the need for support is at an all-time-high. Sales tax relief on diapers and feminine hygiene products will alleviate the compounding effects of the layered tax mothers, women, girls and babies.

Through these turbulent times, we remain committed to our mission to support Maryland families and we appreciate your affirmative vote on HB 282 to do the same.

### **About the Maryland Diaper Bank**

The Maryland Diaper Bank (MDB) is a 501c3 nonprofit that provides basic diaper needs to stimulate health, growth, and good hygiene for babies in Maryland. To learn more, visit [marylanddiaperbank.org/take-action](http://marylanddiaperbank.org/take-action).

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<sup>5</sup> Kashen, Julie. Glynn, Sarah Jane. Novello, Amanda. (2020) How COVID-19 Sent Women’s Workforce Progress Backward. Center for American Progress. Retrieved <https://www.americanprogress.org/issues/women/reports/2020/10/30/492582/covid-19-sent-womens-workforce-progress-backward/>