



Testimony Concerning HB 282
“Sales and Use Tax – Diapers - Exemption”
Submitted to the Ways and Means Committee
February 2, 2022

Position: Support

Maryland Family Network (MFN) supports HB 282 “Sales and Use Tax – Diapers – Exemption,” which would provide an exemption from the sales and use tax for the sale of diapers.

MFN has worked since 1945 to improve the availability and quality of child care and other supports for children and families in Maryland. As the largest and oldest statewide child advocacy organization in Maryland, MFN is strongly committed to ensuring the health and well-being of children across our state.

The cost of diapers can keep low-income families from maintaining an adequate supply of diapers and can present an obstacle to attending child care and work. Buying diapers in bulk quantities can save money, but doing so requires the ability to transport a very large box, which can be difficult without access to a car or the ability to get to a big box store.

An insufficient supply of clean diapers can cause health issues for both the child and the mother. Long periods of time in a wet or soiled diaper can lead to diaper rash or urinary tract infections in children. An inability to meet the basic needs of her young child can contribute to higher levels of stress for the mother, which may lead to maternal depression and an increased risk of child maltreatment.

MFN oversees the State’s network of Family Support Centers, which do not provide diapers, and is also the largest provider of Early Head Start, which does. Anecdotal reports from service providers in our Early Head Start network indicate that parents often maximize the access to free diapers by arriving in the morning with the child in a dirty diaper, knowing the program will provide a clean one at no charge, and at the end of the day, by changing the child one final time before leaving, saving themselves the worry and expense of obtaining another diaper. Providers actually report a hesitation to leave too large a quantity of diapers out in public areas because they will disappear, taken home by parents unable to obtain diapers at home.

Currently, adult diapers are tax-exempt, but diapers sized for children are not. Legislation altering the definition of disposable medical supplies to include diapers that are sized for children is long overdue. To ensure healthy babies and healthy families, MFN urges your favorable consideration of HB 282.

