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Testimony of Rep. Amy Kuhn in support of
**LD 287, An Act to Support Parents by Providing a Sales Tax
Exemption for Diapers**
Before the Joint Standing Committee on Taxation

Good afternoon, Senator Grohoski, Representative Perry, and esteemed members of the Taxation Committee. My name is Amy Kuhn and I represent House District 111, which is most of Falmouth. I regret that a committee conflict keeps me from testifying in person today, but I am pleased to submit these written comments in support of **LD 287, An Act to Support Parents by Providing a Sales Tax Exemption for Diapers**.

Diapers are a necessity for young children. Yet, one in three US families cannot afford to buy enough diapers to keep their children clean, dry, and healthy¹. Without an adequate supply of clean diapers, babies are subjected to a myriad of health risks, including painful rashes and infections. Further, three out of five parents in the US have missed work or school because they cannot afford the diapers required to leave their babies in childcare. Sales tax on diapers makes this burden greater, particularly for low-income families.

Exempting diapers from sales tax would provide much-needed relief to families, allowing them to redirect these savings towards other essential expenses such as food, housing, and healthcare. This exemption would also help to ensure that all children, regardless of their family's financial situation, start their lives on equal footing with access to clean and dry diapers. This is crucial for protecting their health and well-being, and in turn, helping their families succeed.

I hope you will vote Ought to Pass on LD 287 and join other New England states by exempting diapers from sales tax.

Thank you for your consideration.

¹ National Diaper Network: <https://nationaldiaperbanknetwork.org>

