



March 26, 2025

Committee on Taxation

Good afternoon Chair Grohoski, Chair Cloutier, and members of the Taxation Committee.

My name is Karli Efron, and I live in Portland. I am here to testify in support of LD 1099: An Act to Exempt Diapers from Sales Tax. I serve as the Program Manager for the National Diaper Bank Network and the Alliance for Period Supplies, organizations committed to ensuring that all families have access to the basic necessities they need to thrive, including clean, dry diapers, period supplies, and other essential items. Before this role, I spent over a decade as the Director of the Michael Klahr Jewish Family Services Diaper Bank in Portland. Additionally, I am a mother of two fantastic kiddos, both of whom wore diapers purchased in Maine during their earliest years.

Maine is one of 25 states that still impose a sales tax on diapers. It's time to end the diaper tax. LD 1099 rightfully recognizes diapers as a basic necessity—essential for keeping babies dry, safe, and healthy—rather than a luxury item. Currently, the state of Maine taxes diapers at a rate of 5.5%. During a recent trip to Walmart, I found that a box of 50 size 6 diapers costs approximately \$30. Since larger-sized diapers are typically used for the longest duration, parents with babies in this size will spend an average of \$95 per month on diapers, including sales tax. It is important to note that diapers are not covered by any social support programs such as SNAP or WIC. Families who cannot afford \$95 per month to ensure an adequate diaper supply have limited options.

There are only two diaper banks in the state of Maine. In 2023, these banks distributed over 500,000 diapers and served more than 900 families each month. In my years of distributing diapers, I met families from all walks of life—parents juggling full-time work while also caring for both their babies and elderly parents, veterans recently home from deployment seeking support, first-time parents, parents with multiple young children, and even grandparents who had become the primary caregivers for their grandchildren. According to the 2024 Diaper Check, 1 in 2 U.S.

families experience diaper insecurity, meaning they do not have enough diapers each month to keep their baby clean, dry, and healthy. This leads to families resorting to reusing soiled diapers, keeping babies in dirty diapers for too long, or going without entirely—circumstances that can result in severe health risks (such as dermatitis and urinary tract infections) and prevent parents from accessing childcare, which in turn affects their ability to work. Diaper banks are facing unprecedented demand, and eliminating the state sales tax on diapers would provide meaningful relief to struggling families.

The National Diaper Bank Network strongly supports LD 1099. Eliminating this tax would allow families to reallocate these savings toward other basic needs, strengthening both individual households and the broader economy. Research from Connecticut has shown that every \$1 invested in diaper assistance yields an \$11 increase in adult income, as improved access to childcare enables parents to work more hours and pursue education or job training. Currently, 14% of Maine residents live below the Federal Poverty Level. Removing the sales tax on diapers would provide a measure of relief for families who are already struggling to make ends meet.

LD 1099 represents a direct opportunity to increase diaper access, reduce stress for families, lower rates of infection among infants, and improve economic outcomes for parents. Passing this bill is the right thing to do for Maine families, and I urge your support to help ensure all babies in our state have the basic necessities they need to thrive.

Thank you for your time and consideration. I respectfully ask for your favorable passage of LD 1099 to support Maine families.

Karli Efron

39 Pineloch Dr.

Portland, ME

(207)233-5913

