



March 25, 2025

The Honorable Chair Grohoski and Chair Cloutier
Committee on Taxation
Legislative Information Office
100 State House Station
Augusta, ME 04333

RE: LD1099 - SUPPORT

Dear Chair Grohoski and Chair Cloutier,

We write to convey our support of LD1099, sponsored by Representative Kelly Murphy, to exempt diapers from sales tax in Maine. This legislation recognizes the economic importance of clean diapers to children and their families. We want to stress the importance of passing this legislation for families in Maine.

Passing LD1099 and exempting diapers from the sales tax would produce three important economic benefits. First, the money saved from no longer paying this tax would be reinvested in the economy as families spend their tax break on meeting other basic needs or investing in their future. Research in Connecticut showed that for every \$10,000 of diaper assistance invested in local families, the total personal income of the families helped increased by \$114,000.¹

Second, 1 in 2 U.S. families with young children struggle to provide enough diapers to keep their baby clean, dry, and healthy. Most child care providers require families to provide a full day's worth of diapers when they drop their child off at the center. When parents are not able to provide the 5-10 diapers required, they are often forced to miss work. This costs the family a day's wages and a loss of productivity for employers. According to [The NDBN Diaper Check 2023](#), the 25% of caregivers who reported having to miss work or school because they didn't have enough diapers to drop their child off at daycare reported missing out on an average of 5.1 workdays over the past 30 days, which represents a loss of \$296 a month for parents earning the federal minimum wage of \$7.25 per hour.

Third, children need diapers to stay healthy and avoid infection risks. Children go through 6-12 diapers each day during the two to three years they wear diapers. Without enough diapers, infants and toddlers are at risk of skin infections, open sores, urinary tract infections, and other conditions that may require medical attention.² Removing the burden of the sales tax on these items will help to prevent unnecessary medical costs.

LD1099 provides an opportunity for Maine to show critical leadership in investing in working families. By passing LD1099, Maine can join 25 other states in recognizing the importance of

¹ Carstensen, F., Gunther, P. (2018) Better Health of Children: The Social and Economic Impact of the Connecticut Diaper Bank. Connecticut Center for Economic Analysis. available at <https://ceea.uconn.edu/2018/05/05/betterhealth-of-children-the-social-and-economic-impacts-of-the-connecticut-diaper-bank/>

² Adalat, S., Wall, D., & Goodyear, H. (2007). Diaper dermatitis-frequency and contributory factors in hospital attending children. *Pediatric Dermatology*, 24(5), 483-488

diapers for providing families with opportunities. For all of these reasons, we urge the Committee on Taxation to pass LD1099, a measure that is vital to supporting the needs of children and families across the state while working to end diaper need in Maine.

Thank you for your attention to this crucial matter. The National Diaper Bank Network stands ready to support and collaborate with you in any way possible to ensure the successful passage and implementation of this critical legislation.

Sincerely,

Ariana Smith
Manager of Legislative Policy
National Diaper Bank Network