

State of Maine - 132nd Legislature
Joint Standing Committee on Taxation
Testimony of Anna Bullett on behalf of The Opportunity Alliance (South Portland, Maine)
March 26, 2025

Supporting:
LD 1099, "An Act to Exempt Diapers from Sales Tax"

Senator Grohoski, Representative Cloutier, and members of the Committee on Taxation:

My name is Anna Bullett, I am testifying on behalf of The Opportunity Alliance and my community in support of this legislation. I appreciate the opportunity to testify in support of LD 1099, "An Act to Exempt Diapers from Sales Tax."

At The Opportunity Alliance, our 450 employees across dozens of programs work with more than 24,000 low-income Mainers each year to keep them safe and healthy and help them thrive.

Our collection of childcare and early childhood education programs in Cumberland County work in partnership with families and the community to ensure that infants get the best possible start in life and that children are ready for school. These programs include Head Start and Early Head Start, Maine Families, and Women, Infants, & Children (WIC), serving over 5,000 parents, infants, and children annually.

According to the National Diaper Bank Network, one in three US families with diaper-age children have unmet diaper needs. According to the National Home Visiting Resource Center, Diapers are the fourth highest expenditure for families with infants, amounting to 11% of monthly income on average.

Imagine only being able to change your baby's diaper once a day to make the pack last until your next paycheck. For an average infant, a healthy change of diapers is up to 12 times per day, and 8 for a toddler. None of the safety net programs (including WIC, Food Stamps, Medicare) can be used to pay for diapers. None!

We see statistics come to life as we work with families; diapers are a crucial basic need for infants and toddlers and are the most requested item at The Opportunity Alliance all year long. If diapers were tax-exempt, this would remove some of the financial burden on families to purchase this basic need.

Caregivers have enough to worry about; for those living in poverty, the constant decision-making about what to prioritize in household purchasing only adds further stress and increased risk for adverse childhood experiences.

Please vote "Ought to Pass" on LD1099 so that all Maine caregivers can care for our state's youngest residents.

Thank you for your consideration.

Sincerely,

Anna Bullett, MS RD LD
Senior Director, Health & Nutrition
The Opportunity Alliance

Anna Bullett
South Portland
LD 1099

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