



Matthea Elisabeth Larsen Daughtry
President of the Senate

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

**Testimony in Support of
LD 1099, “An Act to Exempt Diapers from Sales Tax”
Before the Joint Standing Committee on Taxation
March 16, 2025**

Senator Grohoski, Representative Cloutier, and Esteemed Members of the Joint Standing Committee on Taxation, my name is Mattie Daughtry. I serve as President of the Maine Senate and proudly represent Senate District 23, including Brunswick, Freeport, Harpswell, Pownal, Chebeague Island, and Yarmouth.

I am proud to join Representative Murphy in supporting LD 1099, “An Act to Exempt Diapers from Sales Tax.” This commonsense bill would exempt both disposable and reusable diapers—as well as related items like diaper covers, wraps, and fasteners—from Maine’s sales tax beginning January 1, 2026.

Diapers are not a luxury. They are a basic necessity—for infants, toddlers, and many adults. Yet for families struggling to make ends meet, the cost of diapers can create significant financial stress. According to a 2023 national survey conducted by the National Diaper Bank Network and Huggies, 1 in 2 U.S. families with young children report experiencing diaper need¹. That means half of American families are struggling to afford a product essential to their child’s health and hygiene.

This bill is about fairness. Maine already exempts other essential items, such as prescription medications and most groceries, from sales tax. Diapers should be treated the same. Exempting them sends a clear message: we value our residents' health, dignity, and well-being across every stage of life. The same 2023 survey found that many families are forced to stretch diaper use or delay changes to save money—practices that can lead to diaper rash, infections, and other serious health issues¹. No family should have to make that choice.

It’s also about supporting caregivers. Whether a parent wakes up at 2 a.m. for a diaper change or a home health aide helps an older Mainer retain dignity, these care tasks are essential—and expensive. Alarmingly, the survey also found that 1 in 3 parents had to miss work or school because they didn’t have enough diapers to send their child to childcare¹. By making diapers more affordable, we not only ease financial strain, we also help keep parents in the workforce and children in early education.

Finally, this is a small but meaningful step toward reducing poverty-related disparities in our state. Every dollar matters for low-income families. Removing the sales tax on diapers won’t solve every problem, but it’s a targeted and effective way to offer relief where it’s most needed. It’s also a policy supported by a growing number of states that recognize the practical and moral case for treating diapers like the essential item they are.

I urge the Committee to support this compassionate and practical measure. Let’s do the right thing for Maine’s families—large and small, young and old.

Thank you for your time and consideration.

President of the Senate, Senate District 23

Brunswick, Freeport, Harpswell, Pownal, Chebeague Island, and part of Yarmouth