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Testimony of Rep. Kelly Murphy introducing
LD 287, An Act to Support Parents by Providing a Sales Tax Exemption for Diapers
Before the Committee on Taxation

Senator Grohoski, Representative Perry and distinguished members of the Taxation Committee, my name is Kelly Murphy and I proudly represent House District 125, which covers part of Scarborough. I come before you to present LD 287, An Act to Support Parents by Providing a Sales Tax Exemption for Diapers, for your consideration.

I am a brand-new legislator, testifying before you on my very first bill. My English major and math-averse brain is freaking out, but I'll show you how impactful and damaging the sales tax on diapers is to parents.

LD 287 would exempt sales tax for disposable and reusable diapers for children beginning January 1, 2024. This legislation has been introduced in previous legislatures with no success but I hope this time the outcome changes. I was relieved to see that the sales tax on menstrual products was eliminated last year and see diapers similarly situated as "necessities of life."

In 2001, my husband and I, newlyweds with freshly minted graduate degrees (and student loans for those degrees just kicking in), welcomed newborn daughters into our 650 square foot apartment in Portland. Daycare for two newborns was out of reach on our salaries so it was determined that I would stay home to care for them full time. Life was overwhelming on many fronts with two tiny newborns relying on us to keep them safe, healthy, warm and fed. One aspect we were totally unprepared for was the sheer number of diapers we would use in a single day - at least 20 diapers a day on average.

We were brand loyal to Pampers and quickly noticed a small spot on the packages that announced the value of "Pampers Points." With a bit of leg work on our dial-up internet connection, we registered ourselves for a program to "earn" prizes through the collection of these points. At that time, prizes ranged from small toys and DVDs to the grand prize of a Fisher Price Power Wheels Jeep with a retail value of \$250. Did our newborns need prizes, including a motorized Jeep? Absolutely not. But as we were buying the diapers anyway, it seemed like a no brainer to collect the points. We redeemed enough points to earn that Jeep just after our daughters' first birthday. Like I said, they used A LOT of diapers!

In 2005, we were expecting just one single baby. Feeling quite guilty about how many diapers we contributed to the waste stream, with better access to laundry facilities and convinced one baby would be a piece of cake, we decided to try cloth diapers this time around. Of course, these items are reusable, so there is savings over time, but the start-up costs are significant and make this initial outlay of \$500 (plus \$27.50 in sales tax) out of reach for many families. Sadly, we didn't go the distance with cloth diapers. Turns out, those now four year old daughters still lived with us, and life as a family of five was busy enough without extra loads of laundry.

Fast forward 22 years and a dramatic career shift, and I'm still changing diapers. I work at a special purpose preschool serving children aged 3-5 with significant intellectual and developmental delays. Although our goal is to have many of these kiddos potty trained before Kindergarten, all of them come to us in diapers full time. Sadly, it's not unusual for kids to arrive in our classroom at 9:15 in the morning still wearing the same diaper they wore overnight. A lot of our families struggle financially and try to economize where they can. Unfortunately, this practice often leads to very painful and serious diaper rash. If it were only up to me, diapers would be covered by insurance. Until that pipe dream becomes a reality, the very least we can do to help families is reduce the cost a bit by eliminating the sales tax on diapers.

According to the National Conference of State Legislatures, within the last three years, nearly a dozen states have introduced legislation to exempt diapers from the sales tax.¹ Of those states that introduced legislation, five became law. In fact, according to the National Diaper Bank Network, Maine remains the only state in New England to continue to impose a sales tax on diapers.² This in my view is a disappointing statistic and something we should look to change.

Though the number of diapers contained within changes based on the size of the actual diaper and age of the child, the average cost of a box of diapers in Maine is around \$45 (plus \$2.48 in sales tax). Boxes amount to a two-week supply of diapers for one child. Removing the sales tax would allow parents to buy 15 additional diapers per month (2 diapers per percentage point of tax removed).

I urge this committee to vote "Ought to Pass" on LD 287 that will deliver relief to everyday, hardworking Mainers that simply want to provide for their families.

Thank you for your time this afternoon and I am happy to answer any questions you have for me.

¹ Palmer, J. (2022 June 14). Born in a Pandemic, Part II: Financial Hardship Persists for Many New Parents, *National Conference on State Legislatures*. <https://www.ncsl.org/news/details/born-in-a-pandemic-part-ii-financial-hardship-persists-for-many-new-parents>

² National Diaper Bank Network, (June 2022). *Sales Tax on Diaper Purchases by State*. <https://nationaldiaperbanknetwork.org/diaper-tax/>