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Testimony of Rep. Kelly Noonan Murphy introducing LD 1099, An Act to Exempt Diapers from Sales Tax Before the Joint Standing Committee on Taxation

Good morning, Senator Grohoski, Rep. Cloutier and esteemed members of the Joint Standing Committee on Taxation. My name is Kelly Murphy, and I represent House District 125 in Scarborough. I am honored to present **LD 1099, An Act to Exempt Diapers from Sales Tax**.

I want to begin this testimony by saying that previous Legislatures have passed this bill but ultimately wasn't funded by the Appropriations and Financial Affairs Committee. I'm sure we can all agree that diapers are not a luxury item—they are an essential product for thousands of Mainers. On average, a baby can use between 6 and 10 diapers per day, adding up to hundreds of dollars per year for families. Pre-tax prices range from \$.20 - \$.38 per diaper. Similarly, adult diapers are necessary for individuals with disabilities, incontinence or older people. Many of these populations live on fixed incomes and face significant financial strain when purchasing diapers.

Maine families are already facing significant economic pressures, especially those with children. With the added cost of childcare, housing and healthcare, the financial burden of purchasing diapers can be overwhelming. For families living paycheck to paycheck, the additional cost of sales tax on diapers can impact their budgets. Eliminating this sales tax is a step toward relieving this financial pressure and ensuring that essential health and hygiene products are accessible to everyone who needs them.

For some individuals with disabilities and other adults, the need for diapers is not a temporary expense but a long-term one. Those on fixed incomes, including Social Security and other retirement benefits, may find the cost of purchasing adult diapers a significant strain on their financial resources. Before taxes, the individual item price for adult incontinence products ranges from \$.59 up to \$1.32 for those intended to provide overnight protection.

Diapers are essential to maintaining hygiene and preventing the spread of illness and infection. Access to clean diapers helps protect children and vulnerable adults from health issues related to poor hygiene (infrequent changes), including skin conditions and urinary tract infections. Ensuring that everyone who needs diapers can access them — without the added cost of a sales tax — is a matter of public health and well-being.

Minnesota was the first state to eliminate sales tax on diapers in 1981. According to the National Diaper Bank Network, Maine remains the only state in New England that continues to impose a tax on diapers. In fact, with the exceptions of West Virginia and Kentucky, Maine is the only state north of Virginia and east of Indiana that imposes a sales tax on diapers. Florida and Louisiana decided to “test” the impact on revenue by doing a one-year sales tax exemption. This led both states to make the exemption permanent when the financial impact was deemed to be insignificant.

This bill is about fairness and public health. It is about ensuring that all Mainers — regardless of age, income, or ability — have access to essential health and hygiene products without the additional burden of a sales tax. In 2022, menstrual products were classified as “necessities of life” and exempted from sales tax; diapers should also fall into that category.

I urge this committee to consider the real, everyday impact this policy will have on our constituents and to support the passage of LD 1099.

Thank you for your time and commitment to Maine's people. I'll be happy to answer any questions you may have.

Diaper Tax¹

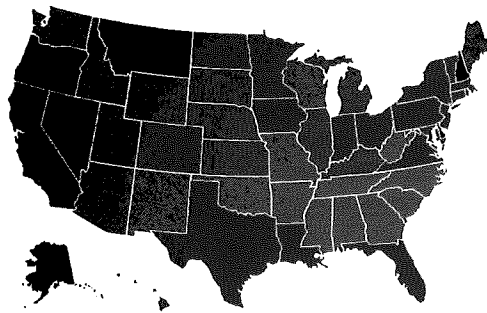
As of November 6, 2024, 25 states currently charge sales tax on diapers. This diaper tax can be as low as 4% or as high as 7% (Mississippi and Tennessee). In many states, cities and counties can add additional tax.

Children require at least 50 diaper changes per week or 200 diaper changes per month. By reducing the sales tax, families can buy 2 additional diapers for every percentage point reduction in the sales tax for the same money they would have used to buy 200 diapers with tax.



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Sales Tax on Diaper Purchases by State



Does your state currently tax diapers?

- Diapers taxed at standard rate
- No sales tax
- Diapers not taxed

State Sales Tax Treatment of Diapers

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¹ <https://nationaldiaperbanknetwork.org/diaper-tax/>