

LD 1099 - An Act to Exempt Diapers from Sales Tax

Testimony of John Brautigam, Esq. for Legal Services for Maine Elders
Joint Standing Committee on Taxation

March 25, 2025

Senator Grohoski, Representative Cloutier, and members of the Joint Standing Committee on Taxation.

My name is John Brautigam, and I am here today on behalf of Legal Services for Maine Elders. LSE provides free legal help for Mainers aged 60 and older when their basic human needs are at stake.

I am testifying in support of LD 1099, which would exempt both children's and adult diapers from Maine's 5.5% sales tax.

Products like adult incontinence supplies are used exclusively out of medical necessity. No adult purchases protective undergarments by choice or for convenience. These are items that individuals rely on to preserve their dignity, participate in daily life, and manage serious medical conditions. In that sense, they are no different than prescription medications or other durable medical equipment—which Maine already rightly exempts from sales tax.

It's time to recognize that taxing incontinence supplies penalizes people for having medical needs beyond their control. Many Mainers on fixed incomes—especially older adults and people with disabilities—must purchase these supplies on a regular basis. For them, this tax is not incidental. It's a monthly, sometimes weekly, cost that adds up over time and disproportionately burdens those least able to afford it.

I also want to speak briefly to the language we use. While the bill refers to "diapers" in both the children's and adult context, I encourage the committee to consider how we speak about products designed for adults. The term "diaper," when applied to an adult, can feel diminishing and infantilizing. It may be accurate from a product classification standpoint, but for the people who must use these supplies, that language can be demeaning. Using terms like "incontinence products" or "protective undergarments" is a small but meaningful step toward recognizing the basic human dignity of our elders and those living with chronic medical needs.

LEGAL SERVICES FOR MAINE ELDERS, INC.
5 Wabon Street, Augusta, Maine 04333
(207) 621-0087 Fax (207) 621-0742
Offices in Augusta, Bangor, Lewiston, Biddeford and Presque Isle
LSE Helpline 1-800-750-5353 (Voice/TTY)
www.mainelse.org

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Of course, we should not become the language police—people will continue to use the words that are familiar to them, and that's okay. But in law and policy, we have an opportunity to model language that is both accurate and respectful. Let's not shy away from the facts of life, but let's also speak about them with care.

Passing this bill will reduce unnecessary hardship, affirm the dignity of vulnerable Mainers, and bring our tax policy more in line with our values.

Thank you for your consideration, and I respectfully urge you to vote "Ought to Pass" on LD 1099.