



January 25, 2022

TO: Rep. Rodney Wakeman, Chair
Members of the House Families, Children and Seniors Committee

FROM: Amy Zaagman, Executive Director
azaagman@mcmch.org or 517-230-1816

Re: Comments to HBs 5611-5612

SUSTAINING MEMBERS

Beaumont Children's Hospital

Children's Hospital of
Michigan/Detroit Medical Center

Henry Ford Health System

Hurley Medical Center

University of Michigan C. S. Mott
Children's Hospital and Von
Voigtlander Women's Hospital

CONTRIBUTING MEMBERS

Michigan Section, American
Congress of Obstetricians and
Gynecologists

Mott Children's Health Center

School-Community Health
Alliance of Michigan

PARTNERING MEMBERS

Calhoun County Public Health
Department

Health Department of Northwest
Michigan

Inter-Tribal Council of Michigan

Michigan Association for Infant
Mental Health

Michigan Breastfeeding
Network

Michigan School Health
Coordinators' Association

Michigan State Medical Society

Washtenaw County Public
Health

GENERAL MEMBERS

Maternal-Newborn Nurse
Professionals of Southeastern
Michigan

Michigan Association of School
Nurses

Michigan Chapter, National
Association of Pediatric
Nurse Practitioners

Nurse Administrators Forum

EXECUTIVE DIRECTOR

Amy Zaagman
azaagman@mcmch.org

The Michigan Council for Maternal and Child Health and our members advocate for public policy that supports the health and well-being of infants and toddlers in our state. Thank you to Rep. Alexander for introducing these bills and for recognizing that diapers are a necessity for our youngest Michiganders and that the cost, including the sales/use tax, can be a burden for many families.

If passed, these bills will ensure Michigan joins the growing list of states that do not tax incontinence products for both children and adults (see infographic from the National Diaper Bank Association) and will lessen the burden many families face when trying to afford diapers—the average cost of which is \$80/month for an infant.

One in three families will struggle at some point to afford diapers, resulting in difficult choices to balance funds for basic needs like rent and food or missing work because child care providers require parents to provide diapers to bring their child into care.

These bills are part of a series of meaningful strategies including:

- state/federal funding for diaper banks that often team up with other providers of assistance such as food banks to reach families for which more help is necessary to meet their needs; and
- modifying child care rules to allow for state/federal funding to be utilized for diapers while children are in care at licensed child care settings.

Michigan has recently appropriated state and federal funding for diaper banks and we encourage passage of House Bills 5611 and 5612 to remove the added cost of state sales and use taxes. We hope it will be the start of good public policy initiatives to help families as they work to keep their children safe, dry and healthy.

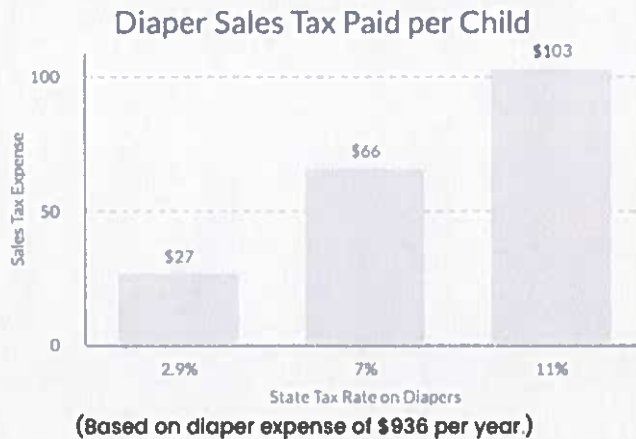
State Sales Tax Treatment of Diapers

State by State Diaper Sales Tax Policy



Sale tax policies vary tremendously among the states. Some states do not tax any sales, some states exempt diapers from sales tax, some states exempt adult diapers but not baby diapers, and some exempt diapers bought with a doctor's prescription.

Estimated Sales Tax Expense for a Year's Supply of Diapers



States that Exempt Diapers from Taxation

California
Connecticut
Louisiana
Massachusetts
Minnesota

New Jersey
New York
Pennsylvania
Rhode Island
Vermont

Reasons for Diaper Tax Exemption

Healthcare Items
Clothing
Hygiene Products



Diaper Tax Facts



States with no sales tax

Alaska
Delaware
Montana
New Hampshire
Oregon

States with Sales Tax Holiday when Diapers are Exempt

Alabama
Arkansas
Iowa
Maryland
Mississippi
Missouri
New Mexico

Ohio
Oklahoma
South Carolina
Tennessee
Texas
Virginia
Wisconsin

States that exempt adult incontinence products only

Maryland
North Dakota



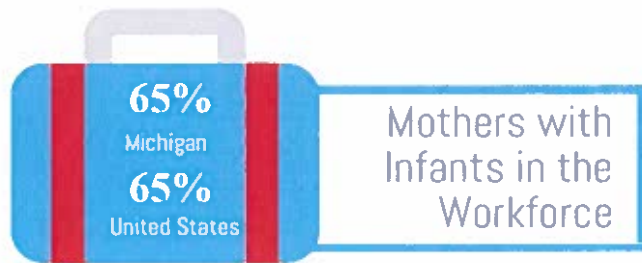
Source: National Diaper Bank Network

155 East Street, Suite 101, New Haven, CT 06511

(203) 821-7348

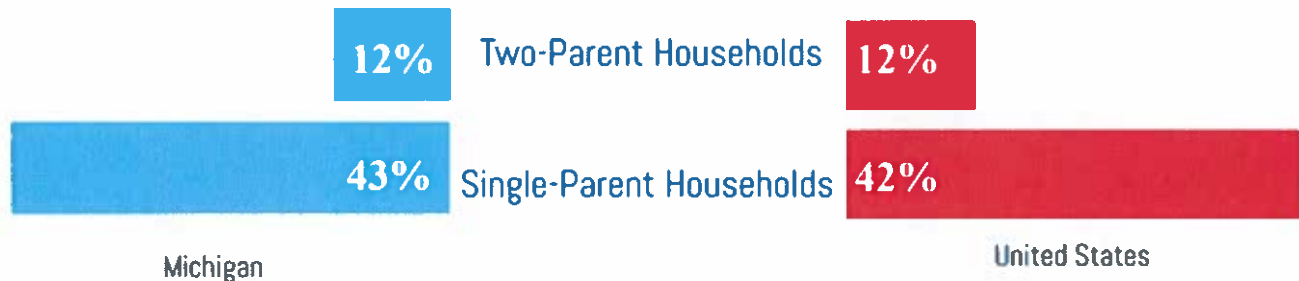
info@diaperbanknetwork.org • INeedDiapers@diaperbanknetwork.org

Diapers Are Essential to the Well-Being of Michigan's Families



Most child care facilities require parents to provide diapers for their child. Nationally, 57% of parents experiencing diaper need who rely on child care said they missed an average of four days of school or work in the past month because they didn't have diapers.

Cost of Infant Care as a Percentage of Income



Early Education Programs Help Michigan's Children

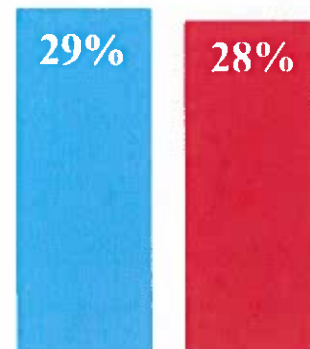
Early Head Start provides child and family development services for infants, toddlers, and pregnant women. Center-based EHS programs provide diapers for infants and toddlers. Other federally funded child care assistance programs don't. For families enrolled in the latter, not having access to diapers removes a key building block for strong families. Without diapers a parent cannot go to work, and not working disqualifies a parent from vital child care resources.

Nationwide, **163,126** infants, toddlers, and mothers participate in Early Head Start.

6,816 are from Michigan.



Children Under Age 3 Receiving Federal Child Care Support



Michigan United States