

January 25, 2022

The Honorable Rodney Wakeman
Chair, House Family, Children, and Seniors Committee
Room 327, House Office Building
Lansing, MI

RE: HB 5611 and HB 5612- Sales and UseTax Exemptions on Diapers

Dear Chair Wakeman,

We are writing to respectfully request your support of House Bills 5611 and 5612, both sponsored by Representative Julie Alexander, to exempt diapers from sales and use tax in Michigan. This is important tax reform for families which will in turn yield economic and health benefits for children and parents across the state..

Diapers Are Necessary for Healthy Children and Healthy Families

Diapers are critical to the health of infants and toddlers, as well as the economic and emotional well-being of families. Children go through 6-12 diapers each day during their first two to three years. Without enough diapers, infants and toddlers are at risk of skin infections, open sores, urinary tract infections, and other conditions that may require medical attention.¹

While diapers are a recognized material basic necessity, one in three mothers report struggling to provide enough diapers for her child—a condition known as diaper need.² Diaper need forces many parents to take unsafe measures, including delaying changing a diaper to make their supply last longer (48%) and reusing a disposable diaper (32%)³, according to a survey of food bank clients.

Diapers Impact Economic Well-Being

Diapers significantly impact a family's budget and the lack of a sufficient supply has serious economic ramifications.. An adequate monthly supply of diapers costs between \$72 and \$100, depending on where a family lives. If a family has to buy diapers in small packs at the local convenience store, the cost can be much higher. This particularly impacts low-wage families. The Center for Economic Policy Research estimates that the poorest fifth of U.S. families spend nearly 14% of their post-tax income on diapers.

¹ Adalat, S., Wall, D., & Goodyear, H. (2007). Diaper dermatitis-frequency and contributory factors in hospital attending children. *Pediatric Dermatology*, 24(5), 483-488

² Raver, C., Letourneau, N., & D'Agostino, H. (2010). Huggies® every little bottom study: Diaper need in the U.S. and Canada. (Report commissioned by Huggies).

³ Waxman, E., Santos, R., Daley, K., Fiese, B., Koester, B., & Knowles, E. (2013). In short supply: American families struggle to secure everyday essentials (Report by Feeding America)

In addition, most child care centers require parents to provide a full day's or week's supply of disposable diapers when caring for a baby or toddler. When low-income families cannot afford enough diapers, parents cannot go to work. Meanwhile, there is very little support for families struggling with diaper need. SNAP and WIC cannot be used for diapers, and there is no federal funding stream for diaper banks.

When diaper need is a barrier to child care, adults miss an average of four workdays a month, perpetuating a vicious cycle of poverty.⁴ The study also found that adult income increased by \$11 for every \$1 invested in diaper assistance, as better access to child care created more time for employment and to attend educational and training programs.

Michigan Diaper Banks

Michigan has nine National Diaper Bank Network members that distributed more than 3 million diapers in 2020. Local taxes still levied on diapers impact both families and diaper banks, reducing the amount of product they can purchase. This legislation will support families in making ends meet and enable Michigan diaper banks to stretch their limited funding further and serve many more families.

We thank you for your time, attention, and leadership. Please consider passing HB 5611 and HB 5612 out of the House Family, Children, and Seniors Committee in order to provide relief for Michigan families and the Michigan diaper banks. We are readily available to provide additional information, answer questions, and discuss these issues at your convenience.

Sincerely,

Phillip Vander Klay
Director of Policy and Government Relations
National Diaper Bank Network

⁴ Carstensen, F., Gunther, P. (2018) Better Health of Children: The Social and Economic Impact of the Connecticut Diaper Bank. Connecticut Center for Economic Analysis. available at <https://ccea.uconn.edu/2018/05/05/betterhealth-of-children-the-social-and-economic-impacts-of-the-connecticut-diaper-bank/>