



Connecticut Association for Human Services  
110 Bartholomew Avenue · Suite 4030  
Hartford, Connecticut 06106  
www.cahs.org

Casey McGuane, President  
James P. Horan, Executive Director  
860.951.2212  
860.951.6511 fax

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Testimony before the Children's Committee in support of:

**HB 5137: AN ACT EXEMPTING DISPOSABLE OR REUSABLE DIAPERS FROM THE SALES TAX.**  
**SB 10 : AN ACT INCREASING ACCESS TO CHILDCARE FOR CHILDREN WHO ARE HOMELESS.**

Good Afternoon Senator Bartolomeo, Representative Urban and Members of the Children's Committee,

My name is Elizabeth Fraser; I am a policy analyst at the Connecticut Association for Human Services. CAHS works to reduce poverty and promote economic success through both policy and program work.

**HB 5137: AN ACT EXEMPTING DISPOSABLE OR REUSABLE DIAPERS FROM THE SALES TAX.**

It comes as a surprise that disposable baby diapers are not already sales tax exempt. It is counter intuitive that baby diapers, which are used for short periods of time and then disposed of, are considered taxable items of clothing. In contrast, adult diapers are considered a medical necessity and therefore tax exempt. It makes sense to give this same designation to baby diapers.

For many families with infants and toddlers, disposable diapers are essential to the health and wellbeing of their children and they are also expensive. The yearly expense for diapers can be over \$100.00 per month.<sup>1</sup> For low income families, this expense amounts to a significant part of the family budget. There are no federal subsidies for diapers. Families cannot use SNAP (Food stamps) or WIC to purchase diapers. Although the sales tax on diapers may seem like a small amount, for low income families the extra dollars saved will be used for necessary expenses.

Some might suggest families use cloth diapers, however, most licensed day care centers do not accept cloth diapers, and require parents and caregivers to provide a steady supply of disposables. Many families living in poverty do not have affordable access to washing facilities. Furthermore, most coin-operated laundromats do not allow customers to wash cloth diapers for health and sanitary reasons.

The reality is that this is a health issue and that clean diapers are a medical necessity. When parents try to save money and extend the use of a disposable diaper, their babies are at risk of severe diaper rash, an increased rate of hepatitis and urinary tract infections. In addition, a

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<sup>1</sup> [http://thediaperbank.org/facts\\_and\\_impacts/](http://thediaperbank.org/facts_and_impacts/)

2013 Yale study found that “the lack of an adequate supply of diapers was a better predictor of a mother's mental health need than even food insecurity.”<sup>2</sup>

The purpose of both adult diapers and baby diapers is the same. They are both necessary for the health and wellbeing of the user. We support giving baby diapers the same designation as their adult diaper counterparts and specifying them as exempt from sales tax.

### **SB 10 : AN ACT INCREASING ACCESS TO CHILDCARE FOR CHILDREN WHO ARE HOMELESS.**

SB 10 will allow homeless children to become a protected class, giving them access to childcare through the Care 4 Kids childcare subsidy, even if their parents are not employed. In addition, families would have a 90 day grace period to provide the paperwork normally necessary for a child to attend a licensed childcare environment. Lost or forgotten paperwork would no longer be a barrier to childcare services. Passage of this bill will provide an important and needed adjustment to our system of early care.

For children, the effects of homelessness are many and have long term implications. Food insecurity, increased health problems, and lower levels of educational attainment, all have correlations to being homeless. In addition, the effects of family stress and parental depression, which often accompany homelessness, have negative implications for children. Exposure to this type of “toxic stress” has been shown to actually change brain activity in young children. Negative outcomes can include increased childhood depression, behavioral issues, social difficulty and low self-esteem.<sup>3</sup>

As a state we have the obligation to take care of those that are the most in need. Homeless children and families certainly fall into this category. The passage of SB 10 is a step in the right direction. It will allow children, who are in an intolerable situation, to experience a stable daily environment. Early care will give these children access to an atmosphere that will stimulate positive brain development and help them to develop alongside peers. In addition, it will give parents the opportunity to receive the training, services and supports necessary to stabilize their circumstances while knowing that their children are being cared for in a safe environment.

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<sup>2</sup> <http://news.yale.edu/2013/07/29/no-money-diapers-depressing-reality-poor-mothers>

[http://nccp.org/publications/pub\\_888.html](http://nccp.org/publications/pub_888.html)