



February 11, 2022

Honorable Shannon Bird
Chair, House Finance
200 E Colfax Avenue
Denver, CO 80203

RE: HB 1055 - Support

Dear Chair Bird:

We write to convey our support of House Bill 1055 to exempt diapers and period products from the Colorado state sales tax. This legislation recognizes the economic importance of clean diapers to children and their families and menstrual supplies to people who menstruate.

Passing HB 1055 and exempting diapers and menstrual products would produce three important economic benefits. First, the money saved from no longer paying these taxes would be reinvested in the economy as families spend their tax break on meeting other basic needs or investing in their future. Research in Connecticut showed for every \$10,000 of diaper assistance invested in local families, the total personal income of the families helped increased by \$114,000.

Second, one in three U.S. families struggles to provide enough diapers to keep their baby clean, dry, and healthy. Most child care providers require families to provide a full day's worth of diapers when they drop their child off at the center. When parents are not able to provide the 5-10 diapers required, they are often forced to miss work. This costs the family a day's wages and the employer loses productivity. Additionally, one in four women has struggled to purchase enough period products. Similarly, this lack of a basic necessity can force women to stay home from work or school, depressing their wages as well as micro-economic productivity.

Third, children need diapers and people who menstruate need period products to stay healthy and avoid infection risks. Children go through six-12 diapers each day during the two to three years they wear diapers. 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

Without period products, women are unable to leave their homes or are forced to use rags, towels, or other less-sanitary options which can expose them to infection risks. Infections or other medical conditions resulting from a lack of these basic necessities are completely preventable. Removing the burden of the sales tax on these items will help prevent unnecessary medical costs.

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

Repealing the tax on period products and diapers is critical, bipartisan tax reform for families. Twenty-seven states do not charge sales taxes on period products, including California, Louisiana, and Michigan which recently provided families with this important tax reform. Ten states exempt diapers from sales tax. In addition to the important economic, education, and health benefits of this legislation for all Coloradans, we firmly believe that people's basic needs should not be taxed.

For these reasons, we ask that you support passing HB 1055 through your committee.

Respectfully:

Phillip Vander Klay
Director of Policy and Government Relations
National Diaper Bank Network
Alliance for Period Supplies