



**SB0622 - Income Tax – Subtraction Modification –  
Donations to Diaper Banks and Other Charitable Entities**

Presented to the Hon. Guy Guzzone and Members of the Senate Budget and Taxation Committee  
February 24, 2021 12:00 p.m.

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**POSITION: SUPPORT**

NARAL Pro-Choice Maryland **urges the Senate Budget and Taxation Committee to issue a favorable report on SB0622 - Income Tax – Subtraction Modification – Donations to Diaper Banks and Other Charitable Entities**, sponsored by Senator George Edwards.

Our organization is an advocate for reproductive health, rights, and justice. As part of our efforts to protect reproductive freedom for all Marylanders, we work to ensure every childbearing individual has the right to decide if, when, and how many children to have, and to parent in good health, in safety, and with dignity. In doing so, we support measures to increase timely and fair access to basic hygiene products. There are families in Maryland for whom cost and access to basic products and services remain barriers to childrearing. Being without diapers can lead to emotional and financial stress, infant physical health problems, and inability to access childcare.<sup>1</sup>

The average retail cost of diapers is approximately \$80 per child per month, which adds up to about \$1,000 per year. Given that children need diapers for their first few years, families with multiple children will spend thousands of dollars on diapers within a short time frame. This causes an enormous burden on families living in poverty, as they might be forced to choose between purchasing diapers and paying for other necessary living costs. Diaper banks and similar organizations address this issue head on by providing diapers and other hygiene products to partners that work directly with families in need. Diaper banks rely on donations from the community, both monetary and products, to ensure families have access to a reliable source of diapers and hygiene products at no cost to them.

The federal changes to charitable giving has made giving feel less impactful or attainable for many in Maryland. Allowing people to deduct product donations from their Maryland income taxes encourages giving and improves accessibility to giving for many. SB0622 will allow Marylanders to give in a meaningful and tangible way while also allowing diaper banks to keep their shelves stocked.

We strongly support caregivers having access to affordable diapers to care for their families. The ability to parent with dignity is essential to the realization of reproductive freedom, and contributes to realizing plans to add to one's existing family. Encouraging and incentivizing giving to organizations that address diaper need in Maryland through income tax deductions is a small, but important step to ensure families have access to basic needs. For these reasons, NARAL Pro-Choice Maryland **urges a favorable committee report on SB0622**. Thank you for your time and consideration.

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<sup>1</sup> Kruse, Anna, "Diaper Need and Maternal Mental Health: A Geographic Assessment in The City of New Haven" (2013). Public Health Theses. 1153. [online] <http://elischolar.library.yale.edu/ysphtdl/1153> [Accessed 8 Jan. 2020]