

SUPPORT

HB 351 REP. CHRISTOFANELLI (R-ST. PETERS)

SB 73 SEN. TRENT

SEN. TRENT (R-SPRINGFIELD)

ELIMINATE THE REGRESSIVE SALES TAX ON DIAPERS AND FEMININE HYGIENE PRODUCTS

Missouri Taxes Diapers and Feminine Hygiene Products Like They're Luxury Products

- Missouri taxes diapers and feminine hygiene products at **4.225%**.
- Missouri taxes other necessities at lower rates:
 - Groceries are taxed at 1.225%
 - Many healthcare products, such as hearing aids and wheelchairs, are tax exempt

DIAPER NEED



- Babies need about 6 to 8 diapers every day. That's about 2,555 diapers every year.¹
- About 36% of U.S. parents with children aged 0–3 struggle to meet their child's diaper needs.²
- Parents who can't afford enough diapers report changing their babies' diapers less frequently.^{3,4,5} Less frequent diaper changes put babies at risk for urinary tract infections, skin infections, and diaper dermatitis.^{6,7,8,9}
- Parents who can't afford enough diapers also report skimping on food purchases to buy diapers.^{10,11}

PERIOD POVERTY

- In a survey of low-income women seeking services from St. Louis community organizations, 64%
 couldn't afford enough feminine hygiene products to manage their period at least once a year.
 21% couldn't afford enough every month.¹²
- 33.6% of girls surveyed at a high-need St. Louis high school had skipped school in the past year because they couldn't afford enough feminine hygiene products to get through the school day. 16.8% skipped school at least once every month because they couldn't afford enough feminine hygiene products.¹³



¹Porter, S. & Steefel, L. (2015). Diaper need: a change for better health. *Pediatric Nursing* 41(3): 141 – 144. https://www.researchgate.net/profile/Sallie-Porter/publication/280391690_Diaper_Need_A_Change_for_ Better_Health/links/5867dd3e08ae6eb871b751a1/Diaper-Need-A-Change-for-Better-Health.pdf

²Sobowale, K., Clayton, A., & Smith, M.V. (2021). Diaper need is associated with pediatric care use: an analysis of a nationally representative sample of parents of young children. *The Journal of Pediatrics 230*: 146 – 151. https://doi.org/10.1016/j.jpeds.2020.10.061

³Smith, M.V., Kruse, A., Weir, A., Goldblum, J. (2013). Diaper need and its impact on child health. *Pediatrics* 132(2): 253–259.

⁴Belarmino, E.H., Malinowski, A., & Flynn, K. (2021). Diaper need is associated with risk for food insecurity in a statewide sample of participants in the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). *Preventive Medicine Reports* 22. https://doi.org/10.1016/j.pmedr.2021.101332

⁵ Randles, J. (2022). Fixing a leaky U.S. social safety net: diapers, policy, and low-income families. *RSF*: The *Russell Sage Foundation Journal of the Social Sciences* 8(5): 166 – 183. DOI:10.7758/RSF.2022.8.5.08.

⁶Adalat, S., Wall, D., & Goodyear, H. (2007). Diaper dermatitis frequency and contributory factors in hospital attending children. *Pediatric Dermatology* 24(5):483 – 488. https://doi.org/10.1111/j.1525-1470.2007.00499.x

⁷ Sugimura, T., Tananari, Y., Ozaki, Y., Maeno, Y., Tanaka, S., Ito, S., Kawano, K., & Masunaga, K. (2009). Association between the frequency of disposable diaper changing and urinary tract infection in infants. *Clinical Pediatrics* 48(1):18-20. https://journals.sagepub.com/doi/10.1177/0009922808320696

⁸ Porter & Steefel, ibid.

⁹Sobowale, Clayton, & Smith, ibid.

¹⁰Belarmino, ibid.

¹¹Randles, ibid.

¹³Sebert Kuhlmann, A., Teni, M.T., Billingsley, C., & Key, R. (2021). Period product insecurity, school absenteeism, and use of school resources to obtain period products among high school students in St. Louis, Missouri. *The Journal of School Nursing*.

https://journals.sagepub.com/doi/10.1177/10598405211069601