



## House Ways & Means

### **HB 300: Relating to an exemption from sales and use taxes for certain family care items**

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Chair Meyer and members of the House Ways and Means Committee:

Thank you for the opportunity to provide input today on HB 300 by Representative Howard and to encourage the state to exempt sales taxes on feminine hygiene products and maternal supplies such as baby wipes, diapers, bottles, maternity clothing, and breast pumps.

Respectfully, we offer the following points for the committee's consideration to reduce the financial burden on low-income women and their families and improve health outcomes:

- **Increase access to products that are basic necessities:** Meeting essential needs such as food, water, and shelter is the foundation for health and well-being. Menstrual products such as tampons and pads should also be considered essential necessities for women to maintain their hygiene and health during menstruation. The 2017 Always® Confidence & Puberty Survey revealed that one in five teens have either left school early or missed school due to lack of access to menstrual products.<sup>i</sup> Other commodities essential to living a healthy life include maternal supplies, such as baby wipes and diapers, yet many families are not able to afford them. It is estimated by the Journal of Pediatrics that nearly one in three families have difficulties affording diapers.<sup>ii</sup> As families grow and women go through the pre- and post-natal period, their expenses for maternal and feminine expenses increase. By eliminating taxation on basic necessities, Texas can positively impact families ability to manage critical resources.
- **Reduce the financial burden on women:** Out of the 6.6 million Texas women between the ages of 12 and 44, one in five live below the Federal Poverty Line (FPL).<sup>iii</sup> Families living below the poverty line often face financial distress and have to make difficult decisions about food, transportation, medical care, and providing other essential services. The cost of menstrual and other necessary maternal products can be a significant burden. An estimated 10% of college students are not able to afford menstrual health products each month. Further, parents can expect to spend a significant part of their budget on necessities for infants, with diapers, formula, and baby food alone estimated to be close to \$50 a week (\$2,448 per year).<sup>iv</sup> A study by the American Academy of Pediatrics found that the average cost of diapers is \$936 per year per child.<sup>v</sup> This represents 6% of the salary of an employee making a federal minimum wage of \$7.25. The high cost of these products, coupled with sales taxes, make it difficult for families to cover essential expenses. Exempting these products from sales taxes would ensure Texans, regardless of their income, can access these products and participate fully in daily life.

- **Improve public health outcomes:** When women are unable to access to menstrual products such as tampons and pads, they are left with few alternatives and resort to using cloth rags, paper napkins and towels, which can increase their risk for urinary tract infections, skin irritation, and other health issues.<sup>vi</sup> If women or teens try to extend the life of menstrual products, using them for longer periods of time than recommended, they may also be at a greater risk for toxic shock syndrome, a life-threatening bacterial infection.<sup>vii</sup> The lack of access to menstrual products has also been found to be correlated to poor mental health outcomes including increased stress and anxiety. Research has found that 68% of college students who cannot afford menstrual health products each month report consistent moderate or severe depression.<sup>viii</sup> Families struggling to afford diapers may also try to extend their use, risking urinary tract infections, dermatitis and ulcers.<sup>ix</sup>

#### RECOMMENDATION:

The exemption of diapers, wipes, baby bottles, breast milk pumps, maternity clothing, along with feminine hygiene products, from the state's sales tax ensures that women and families, especially those with limited resources, are able to afford and have access to basic necessities.

The passage of HB 300 will reduce the financial burden on women and low-income families and improve health outcomes by increasing access to essential items necessary for women and children to lead healthy and productive lives.

For additional information, please contact Christine Yanas, Vice President of Policy & Advocacy at (210) 253-3253 or at [cyanas@mh.org](mailto:cyanas@mh.org).

<sup>i</sup> Always® Confidence and Puberty Wave VI Study, Nov. 2017; based on females 16-24 years old. <https://www.businesswire.com/news/home/20190904005557/en/Always%C2%AE-Joins-Forces-With-Sophia-Bush-and-Other-Voices-for-Latest-Efforts-to-Help-End-Period-Poverty-And-Keep-Girls-in-School-in-the-U.S.>

<sup>ii</sup> Grose J. The New York Times. Living Paycheck to Paycheck, Living Diaper to Diaper. March 17, 2021. <https://www.nytimes.com/2021/03/17/parenting/diaper-bank-coronavirus.html>

<sup>iii</sup> Alliance for Period Supplies. Texas Period Poverty Fact Sheet. 2020. [https://cdn.b12.io/client\\_media/HJ1wIVtI/05e8d088-95fa-11ea-8788-0242ac110003-Texas\\_APS\\_Period\\_Poverty\\_Fact\\_Sheet\\_052020.pdf](https://cdn.b12.io/client_media/HJ1wIVtI/05e8d088-95fa-11ea-8788-0242ac110003-Texas_APS_Period_Poverty_Fact_Sheet_052020.pdf)

<sup>iv</sup> Harris D. Pregnancy: The cost of raising a baby. <https://www.parenting.com/pregnancy/planning/the-cost-of-raising-a-baby/>

<sup>v</sup> Smith M, and Kruse A. American Academy of Pediatrics. Diaper Need and Its Impact on Child Health. Aug. 1, 2013. <https://publications.aap.org/pediatrics/article-abstract/132/2/253/31443/Diaper-Need-and-Its-Impact-on-Child-Health>

<sup>vi</sup> Farid H. Harvard Health. Period Equity: What it is and why it matters. June 1, 2021 <https://www.health.harvard.edu/blog/period-equity-what-is-it-why-does-it-matter-202106012473>

<sup>vii</sup> Texas Children's Hospital. Toxic Shock Syndrome: What women need to know. <https://women.texaschildrens.org/blog/2016/02/toxic-shock-syndrome-what-women-need-know>

<sup>viii</sup> Cardoso et al. BMC Women's Health. Period poverty and mental health implications among college-aged women in the United States. Jan. 6, 2021. <https://doi.org/10.1186/s12905-020-01149-5>

<sup>ix</sup> Kunmi S et al. Journal of Pediatrics. Diaper Need Is Associated with Pediatric Care Use: An Analysis of a Nationally Representative Sample of Parents of Young Children. March 2021. <https://pubmed.ncbi.nlm.nih.gov/33130154/>