

Senate Finance

04/04/2022 01:30 PM

HB22-1055 Sales Tax Exemption Essential Hygiene Products

Typed Text of Testimony Submitted

Name, Position, Representing	Typed Text of Testimony
Trish Hyde For Self	<p>Thank you Madam Chair, my name is Trish Hyde and I am representing myself today. Good afternoon and thank you all for the opportunity to speak with you today. I'm a full-time graduate student at CU Denver. I'm here to ask you to support House Bill 1055, Sales Tax Exemption for Essential Hygiene Products because we shouldn't have to pay a tax on dignity.</p> <p>As a full-time student, the money I have each month from loans and a part-time job are just enough to get me by. Although I feel incredibly lucky to receive the loans I do, I must be hyper-vigilant with my spending and budget to ensure I stay on track. Basically every dollar counts. My partner is in the same financial situation as I am as a full-time doctorate student, but he doesn't need to budget for taxed essential hygiene products simply by virtue of the fact that he doesn't menstruate.</p> <p>It is an unnecessary financial burden every month, for millions of Coloradans like me who menstruate to buy taxed tampons and pads and menstrual cups. Not only that, but without a car, like many Coloradans, the easiest place for me to get tampons is at a gas station or convenience store where they're considerably more expensive on top of the sales tax.</p> <p>Although I now live within walking distance of a grocery store, I used to often be forced to choose between taking the bus or an uber to a grocery store to pay less or walking to a convenience store. I shouldn't have to do a cost-benefit analysis everytime I'm on my period. When I order new contacts or glasses which are equally medically necessary for me, I don't have to pay sales tax. Why should menstrual products be different?</p> <p>My story is only a small piece in a larger picture of the millions of Coloradans whose lives would be greatly improved by the passage of this bill. Coloradans with young children, older Coloradans, unhoused Coloradans, and more are disproportionately impacted by this tax. We need the ability to purchase essential hygiene products without the undue burden of taxation. Please help us do that by voting yes on House Bill 1055. Thank you.</p>
Lindsey Zaback For WeeCycle	<p>Good afternoon, I am Lindsey Zaback, Development Director at WeeCycle.</p> <p>Keeping a child clean and having enough diapers is not just a health issue. Its also an economic and psychological issue. WIC and Food Stamps do not include diapers. Families living in food deserts also experience resource disparity which means they pay more for items like diapers. For</p>

	<p>example diapers cost an average of .26 per/diaper at CoctCo while they cost up to .40 per/diaper at a corner Walgreens or gas station. According to the National Diaper Bank Network, caregivers report missing up to 4 days of work per/month due to diaper shortage. The psychological impact of diaper need is profound. Imagine not being able to provide this basic essential and then watch your child in pain. Children cry out of anticipation before going to the bathroom because they know it's going to be painful. Studies have linked diaper need to child abuse because of the added crying and caregiver stress. We hope that you will join us in supporting Colorado's most vulnerable families.</p> <p>When the COVID-19 health crisis began in March of 2020, WeeCycle sprang into action and launched our Mobile Baby Essentials program to be able to provide diapers, wipes, baby food and formula to Colorado families in need. Through this and our other programs, WeeCycle has partnered with nearly 100 other community-based organizations to serve an estimated 64,103 Colorado children with nearly 2 M diapers and 5 M wipes efficiently and responsibly. These numbers are large, but they are truly only scratching the very surface of need that exists here in our state.</p> <p>We need your help and support the 70,000+ Colorado infants and toddlers experiencing diaper need by alleviating tax on diapering supplies. The cost savings go a long way in supporting a family that is barely scraping by. Additionally, diapers and period supplies are not luxurious, they are a necessity. We are urging you to pass HB-1055.</p>
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Don't Tax Dignity

YES on
HB 1055

Sales Tax Exemption for Essential Hygiene Products

Sponsors: Reps. Lontine and Herod and Sens. Jaquez Lewis and Winter

Every Coloradan deserves to live with dignity. For far too many, their inability to pay for basic human needs including period products, infant diapers or incontinence products, means they can't. Colorado can take the first step toward changing that by ensuring essential products aren't taxed.

Who would be helped if we ended state sales tax on these essential items?



202,000 + Children under 3 and their families who spend about \$80 per child per month on diapers.



1.6 million girls and women between the ages of 12 and 55 and their families who spend \$15 a month per individual who menstruates.



Some of the **850,000** older adults who can spend as much as \$240 a month on incontinence products.

Why should we end these sales taxes?



These are **essential items** like medicine and food.



We already recognize essential items for daily living, like food and medicine. **It is unfair** to exclude these other essential items.



These taxes fall disproportionately on **people who can afford them the least** including communities of color, families struggling financially and older adults on fixed incomes.

Why is this the right solution?



Colorado should update its sales tax code to ensure it is **fair to all** and doesn't allow taxes to fall disproportionately on certain communities.



Ending taxes on these essential items will **send a message** that Colorado understands these products are necessarily for daily living and dignity.



Colorado's general fund **will not be significantly impacted** by this change but family and individual budgets will be positively impacted.

Don't Tax Dignity

**YES on
HB 1055**

Don't Tax Dignity is a growing coalition of groups dedicated to ending state sales tax on essential items that impact families and individuals. Groups supporting HB 1055 include:

AARP Colorado
American College of Obstetricians and Gynecologists (ACOG)
Bell Policy Center
Boulder County
Catholic Charities of the Archdiocese of Denver
Clayton Early Learning
Colorado Academy of Family Physicians
Colorado Center for Aging
Colorado Children's Campaign
Colorado Fiscal Institute
Colorado Home Visiting Coalition
Colorado Organization for Latina Opportunity and Reproductive Rights (COLOR)
Colorado Statewide Parent Coalition
Colorado Teen Parent Collaborative
Community Food Bank of GJ
Donations For Dignity
Early Childhood Council Leadership Alliance
Early Childhood Partnership of Adams County
Early Childhood Council of Larimer County
EChO/Evergreen Christian Outreach
Florence Crittenton Services

Grace Upon Grace Project
Illuminate Colorado
I Support the Girls
Jewish Community Relations Council, a program of JEWISHcolorado
Jewish Family Service of Colorado
Junior League of Denver
National Council of Jewish Women - CO Section
New Era Colorado
Parent Possible
Period Kits
PERIOD.
Project Distributing Dignity
Raise Colorado
Red Equity
Soul 2 Soul Sisters
The Colorado Women's Chamber of Commerce
United Way of Larimer County
The Women's Foundation of Colorado
WeeCycle
Women's Lobby of Colorado
Young Invincibles

The **Women's Democratic Caucus** has prioritized this bill.





Madame Chair and Members of the Committee,

My name is Jillian Adams Fabricius, Director of Strategic Initiatives with Illuminate Colorado, a statewide nonprofit working to strengthen families, organizations, and communities to prevent child maltreatment. I am writing this letter **in support of HB22-1055 Sales Tax Exemption Essential Hygiene Products** on behalf of Illuminate, the Colorado Chapter of Prevent Child Abuse America.

HB22-1055 has the capacity to strengthen families' economic security by creating a state sales tax exemption for all sales, storage, use, and consumption of diapers and menstrual products. Increasing the affordability of families' basic and essential needs, such as infant diapers and menstrual products, promotes multiple [Protective Factors](#) proven to prevent child maltreatment, including concrete support and parental resilience. **Treating these items as essential could help build Protective Factors in millions of Coloradans, including the more than 202,000 children under 3 years of age and their families.**

The average Colorado family spends about \$80 a month (almost \$1,000 per year) per child under 3 for diapers and about \$15 a month (almost \$200 per year) on period products per family member who needs them. One in three of these families report needing more diapers but not being able to afford them, and some parents report missing up to four days of work per month because they cannot provide enough diapers to their child care provider. **Colorado can take the first step toward changing that by ensuring that these essential products are not taxed.**

In addition to strengthening the economic security of all Colorado families, increasing the affordability of these essential products supports the advancement of equity in Colorado.

- State sales taxes on these essential products are shouldered predominantly by female-identifying individuals
- Sales taxes disproportionately impact the budgets of individuals and families with lower incomes, and programs that typically help individuals purchase other essential items, such as SNAP (commonly called food stamps) and WIC (which provides food access for families with young children), don't allow purchase of these essential items.
- Black and Latino families in Colorado are already more likely to struggle with access to these essential products as a result of historical and ongoing systemic inequities.

The time is now to start treating these essential products the same way we treat other basic needs, like food and medicine. The Colorado legislature has already acknowledged the essential nature of diapers for children by developing a grant program last year allowing families struggling financially to receive help to get the products they need, and HB22-1055 is an opportunity to build on this momentum to strengthen families' economic security and reduce parenting stress, two critical strategies for preventing child maltreatment and promoting child health and development.

The wellbeing of our state's children and families must remain urgent and high priority. Please join Illuminate Colorado in our support of HB22-1055.

Sincerely,
Jillian Adams Fabricius, Director of Strategic Initiatives
jfabricius@illuminatecolorado.org
(303) 413-3460

Thank you committee members for the opportunity to testify in support of HB1055. My name is Isabelle Freitik, and I am a 4th-year student at Colorado State University majoring in Political Science and Ethnic Studies with a concentration in Environmental Policy. This bill is important to me because I used and have purchased menstrual products for ten years now. Every person deserves to live with dignity and respect, and every person should be able to afford these products because they are essential. The passing of this bill would change lives and help millions of Coloradans who need access to incontinence, diapers, and period products.

Menstrual products are expensive. Buying product after product throughout the year adds up and they are necessary to function normally at work, school, or in life generally. National numbers show that one in four teens reported missing class because they do not have access to period products. Nobody should have to put their life on pause because they can not afford these essential menstrual products. It's frustrating that these products are not seen as the essential products that they are, and Colorado needs to recognize that these products are just as important to people's daily lives as food or medicine.

Now is the time to make these products more affordable in order to ensure that we are creating a culture in Colorado that values people in our state like me who need access to menstrual products without having to make trade-offs elsewhere. I am a broke college student, and I can tell you that when I'm not buying my painfully expensive textbooks, I am budgeting what I can afford grocery-wise, and other life expenses every single week. When I have my period I have to account for spending at least 15 more dollars on top of my already tight budget. That does not even include pain-reducers such as Midol to combat the pain my body experiences. It is a burden to afford products that I need on top of my usual living expenses to simply exist in society and complete my daily tasks as being a student and a worker to afford such products. Not to mention, my struggles with affording these products do not even compare to the immense burden that low-income families, communities of color, older adults with fixed incomes, and unhoused people feel.

Every person deserves to be able to access these products affordably in a timely manner, and with support and dignity. Making these vital products more accessible is critical to promoting bodily autonomy for millions of Coloradans. Please help me and other people who use these products by voting yes on House bill 1055. Thank you for your time and consideration.

WeeCycle
HB22-1055 Sales Tax Exemption Essential Hygiene Products
Senate Finance Committee
April 4, 2022

Good afternoon, I am Lindsey Zaback, Development Director at WeeCycle.

Keeping a child clean and having enough diapers is not just a health issue. Its also an economic and psychological issue. WIC and Food Stamps do not include diapers. Families living in food deserts also experience resource disparity which means they pay more for items like diapers.

For example diapers cost an average of .26 per/diaper at CoctCo while they cost up to .40 per/diaper at a corner Walgreens or gas station. According to the National Diaper Bank Network, caregivers report missing up to 4 days of work per/month due to diaper shortage.

The psychological impact of diaper need is profound. Imagine not being able to provide this basic essential and then watch your child in pain. Children cry out of anticipation before going to the bathroom because they know it's going to be painful. Studies have linked diaper need to child abuse because of the added crying and caregiver stress. We hope that you will join us in supporting Colorado's most vulnerable families.

When the COVID-19 health crisis began in March of 2020, WeeCycle sprang into action and launched our Mobile Baby Essentials program to be able to provide diapers, wipes, baby food and formula to Colorado families in need. Through this and our other programs, WeeCycle has partnered with nearly 100 other community-based organizations to serve an estimated 64,103 Colorado children with nearly 2 M diapers and 5 M wipes efficiently and responsibly. These numbers are large, but they are truly only scratching the very surface of need that exists here in our state.

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