

April 6, 2019

Assembly Member Lorena Gonzalez
State Capitol
P.O. Box 942849
Sacramento, CA 94249-0080

RE: AB 66 (Gonzalez) Sales and use taxes: exemption: diapers
AAP-CA Position: Support

Dear Assembly Member Gonzalez:

The American Academy of Pediatrics, California (AAP-CA) representing over 5,000 California pediatricians strongly supports your proposed legislation AB 66 exempting diapers from sales tax.

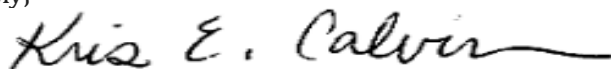
Diapers and baby wipes for one child can cost up to \$100 per month, making diapers a significant cost burden for many families. When families lack enough diapers to keep babies clean and dry, they often resort to waiting longer between changes, using old clothing, or even reusing soiled diapers. More than 39,000 cases of diaper dermatitis, urinary tract infection, and other diaper need-related conditions were reported in California hospitals in 2017. During the past three years, diaper need-related emergency room visits have cost California between \$135 million and \$180 million. Beyond the physical health impacts, parents report feelings of stress, depression, and inadequacy when they are unable to provide enough diapers for their children.

According to the National Diaper Bank Network, families can buy 2 additional diapers for every percentage point reduction in the sales tax for the same money they would have used to buy 200 diapers with tax. California has one of the highest sales tax rates on diapers at 7.25%. Making diapers tax exempt would significantly increase the number of diapers a family could purchase and would help lessen the medical consequences of diaper need that directly impacts children's health and burdens the public health system with preventable costs.

AB 66 would eliminate the sales tax on diapers making them more affordable for families and helping safeguard the health of children under the age of 3.

Thank you for your public service and leadership on behalf of the health and well-being of children, youth, and families in California.

Sincerely,



Kris Calvin
Chief Executive Officer
American Academy of Pediatrics, California

Cc: AAP-CA Leadership; Lobbyist Lydia Bourne