

RESOLUTION NO. _____, SERIES 2022

A RESOLUTION CALLING ON KENTUCKY LEGISLATORS TO PASS A MEASURE ELIMINATING THE SALES AND USE TAX FOR DIAPERS.

SPONSORED BY: COUNCIL MEMBERS MCCRANEY, CHAMBERS ARMSTRONG, ARTHUR AND DORSEY

WHEREAS, clean diapers are necessary for the health and wellbeing of infants and toddlers;

WHEREAS, the average child requires 200 diaper changes a month, and an average monthly supply of diapers costs approximately \$80 per child;

WHEREAS, one in three families struggles to provide clean diapers for their child;

WHEREAS, the lack of clean diapers can result in a child staying in a dirty diaper longer, which could contribute to the spread of hepatitis A, viral meningitis, and severe bacterial diarrheas;

WHEREAS, diaper need also affects the health of the mother and is associated with postpartum depression and lack of attachment and bonding between mother and child;

WHEREAS, diaper need is a barrier to employment as daycares require parents to send children with diapers and without diapers, women in particular are not able to utilize day care and must forgo employment or must utilize scarce resources for diapers rather than for food, clothing, or shelter;

WHEREAS, making diapers affordable helps get mothers back to work and results in positive health, development, and economic outcomes;

WHEREAS, Kentucky's sole diaper bank, located in Louisville, supplies 100,000 diapers to 13 organizations and struggles to meet the needs of those organizations,

resulting in the diaper bank being forced to turn away other organizations in need of diapers;

WHEREAS, a 2018 study in Connecticut found that for every \$1 spent on diapers, family income rose by \$11;

WHEREAS, As of April 2022, 17 states do not charge sales tax on the sale of diapers, 12 of these states have passed legislation to exempt diapers from sales tax: California, Connecticut, Florida, Louisiana, Maryland, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont; and 5 of these states do not charge sales taxes: Alaska, Montana, Delaware, New Hampshire, and Oregon; and

WHEREAS, diapers are currently not exempt from sales and use tax in Kentucky.

NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT (THE “COUNCIL”) AS FOLLOWS:

SECTION I: The Council urges Kentucky legislators to pass a measure eliminating the sales and use tax for diapers.

SECTION II: This Resolution shall take effect upon its passage and approval or otherwise becomes law.

Sonya Harward
Metro Council Clerk

David James
President of the Council

Greg Fischer
Mayor

Approval Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

By: _____

R-081-22 Diaper Tax KDM 6-5-22