



Representing the Diocese of Fargo
and the Diocese of Bismarck

103 South Third Street
Suite 10
Bismarck ND 58501
701-223-2519
ndcatholic.org
ndcatholic@ndcatholic.org

To: House Finance and Taxation
From: Christopher Dodson, Executive Director
Subject: House Bill 1177 - Sales Tax Exemption for Diapers and Car Seats
Date: January 17, 2023

The North Dakota Catholic Conference supports House Bill 1177 to help build a sanctuary for life in North Dakota.

In the months prior to the *Dobbs* decision, the North Dakota Catholic Conference launched a project called *Know Them, Love Them*, which provided demographical and other information about the North Dakota residents who get abortions. We asked, “What can we do to make it easier for women to choose life?” One of the most common responses we got was that the state should have a sales tax exemption for diapers and other infant necessities.

Diapers and child car seats are necessities. For families with young children, the expenses are unavoidable. Both are also essential to the health and safety of children.

Repealing the sales tax on these items would help families with young children, especially those in lower-income households. It is estimated that 43,922 North Dakota residents are under three years of age. Eleven percent of them live in families earning less than 100% of the federal poverty level. Twenty percent live in families earning between 100% and 200% of the federal poverty level. The sales tax, being regressive, disproportionately burdens these families. We estimate that eliminating the sales tax on diapers for these families could save them the equivalent of a month’s worth of diapers per infant, or more.

Twenty-one states do not tax diapers, including two of our neighbors, and North Dakota already exempts adult diapers from sales tax.

Like diapers, child car seats are a necessity. In fact, they are required by law. Every new baby needs a car seat. As they grow a little larger, he or she needs a new car seat. As with diapers, the money saved by the parents if the seats were exempt from the sales tax would make a difference.

North Dakota has made a commitment to ending abortion in the state. With that commitment comes an obligation to take a serious look at what we can do to make North Dakota more pro-woman, more pro-child, and more pro-family. House Bill 1177 responds to that obligation.

We urge a “Do Pass” recommendation to House Bill 1177.