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To: Senate Finance and Taxation
From: Christopher Dodson, Executive Director
Subject: House Bill 1177 - Sales Tax Exemption for Diapers
Date: March 14, 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 are a necessity and essential to the health 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. 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.

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 on House Bill 1177.