



Diaper Tax Toolkit

1 in 2 U.S. families struggle with
diaper need.

About the National Diaper Bank Network

The National Diaper Bank Network (NDBN) provides material basic necessities required to build the strong foundations that all children, families, and individuals need to thrive and reach their full potential. We work in partnership with our network of basic needs banks, donors, sponsors, and elected officials to end diaper need and period poverty in the United States. We believe in facts from the head and truth from the heart; that little actions get bigger when you put them together; that need deserves a closer look; and that real change begins with real talk.

Diaper Need

1 in 2 U.S. families with young children struggle with diaper need. We want to change that. Babies without clean diapers are exposed to potential health risks, and without a supply of clean diapers most daycare centers will not accept a child, leaving parents unable to attend work.

Diaper need is a public health issue in the United States. A clean diaper means a happy baby, but according to new data from [*The NDBN Diaper Check 2023: Diaper Insecurity among U.S. Children and Families*](#), nearly half (47%) of U.S. families cannot afford enough diapers to keep their infant or child clean, dry, and healthy. These babies are more vulnerable to painful rashes and urinary tract infections and have more trips to the doctor. 3 in 5 parents miss work or school because they can't afford the diapers required to leave their baby in childcare.

Clean diapers are a basic need of every baby and toddler.

Major Findings of *The NDBN Diaper Check 2023* include:



Diaper need has increased sharply. 47% (almost half) of families reported diaper need in 2023. In the first diaper need investigation in 2010 and in several subsequent studies, approximately 33% or 1/3 of families reported diaper need.



Diaper need forces families to cut back on other essentials. 46% of families reported reducing other expenditures to afford diapers, with most of those households cutting back in multiple areas. The most common cutback was entertainment outside the home (56%). Other common areas for cutbacks included food (35%) and utilities (19%).



Diaper need is associated with stress and worry. 70% of the respondents reporting diaper need said that they were stressed or anxious about their responsibilities as a parent or caregiver. 53% said they felt judged as a bad parent/caregiver because they could not afford diapers.



Diaper need is widespread and cuts across income levels. Among families with diaper need, 66% were categorized as low income, 28% as middle income, and 6% as high income.



Diaper need impacts daily life. Families with diaper need reported more instances of unmet health needs; stress and anxiety; limitations on free time and social contact; and barriers to work.



Diaper need intersects with food insecurity. More than a quarter of respondents (28%) who reported diaper need said that they skipped meals so that they could afford more diapers.



Diaper need results in parents missing work and losing wages. 1 in 4 (25%) of parents and caregivers with diaper need reported missing work or school because they didn't have enough diapers to drop their child off at childcare, and missed, on average, 5.1 workdays in the past 30 days. This represents a loss of \$296 per month for a parent earning the federal minimum wage of \$7.25/hour.

Sharable infographics and social media graphics with data from *The NDBN Diaper Check 2023: Diaper Insecurity Among U.S. Children and Families* are available [here](#).

Why can't families use governmental assistance to buy diapers?

Currently, there are no federal programs that support the purchase of diapers. SNAP and WIC cannot be used to purchase diapers. They are nutrition programs administered by the Department of Agriculture. NDBN does not advocate for the expansion of these nutrition-based programs to include diapers. Non-food items do not belong in SNAP and WIC, both of which are underfunded.


Diapers can be bought with TANF cash assistance. However, only 23 percent of families living below the Federal Poverty Level receive cash assistance through TANF nationwide.


In 13 states, fewer than 10 of every 100 families living in poverty receive cash assistance. The funds families do receive are inadequate to cover all household expenses including rent, utility bills, clothing, diapers, and other hygiene essentials, which forces families to make impossible choices.

The State of the States

To find out which states currently exempt diapers from sales tax, visit the [NDBN Diaper Tax Webpage](#).

Sales tax policies vary tremendously from state to state. Some states do not impose any sales tax, some states exempt diapers from sales tax, some states exempt adult incontinence products but not baby diapers, and some states exempt diapers bought with a doctor's prescription.

 State sales tax on diapers ranges from as low as 4% to as high as 7%. In many states, cities and counties can impose additional sales tax.

 Children require **at least 50** diaper changes per week or 200 diaper changes per month. By reducing the sales tax, 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.

Purpose of the Toolkit

Use this toolkit to spread awareness in your community and help eliminate the diaper tax in all 50 states. Use the resources and information to help build relationships and educate your community and elected officials about the financial burden that the diaper tax imposes on low-wage families and those living in poverty.

This toolkit will help you advocate for change and support policies that recognize diapers as a basic necessity for all infants and toddlers.



As strong advocates, we can eliminate the sales tax on diapers and end diaper need.

How to Contact Your Legislator(s)

Why Build Relationships with Legislators?

The first step in passing legislation in your state is to contact your legislator.



Your legislator may not be aware of the issue of diaper need and how it may be impacting your state.



Through either a phone call or email, tell your legislator that diapers should not be taxed in your state and that diaper need is a problem affecting 1 in 2 U.S. families with young children.

How to Find Your Legislators

- 1 Use the website [Find Your Legislator](#) to identify your state senator and state representative.
- 2 Click the name of your legislator, which will direct you to their website and other information about them.
- 3 Navigate to find their email address. Use the "Email Outline Example" to help craft your message to your legislator.
- 4 If you would prefer to call your legislator, utilize the Call Script and be prepared to speak with a legislative staff member

Tips for Contacting Your Legislator

- Introduce yourself and let them know you live in their district.
- State the reason for contacting your legislator.
- Share your experience as it relates to the issue of diaper need.
- Be specific and brief (share just 3 strong supporting points).
- Be accurate - if you don't know the answer, let the legislator you are talking with know that you will get back to them.
- Most importantly: thank the legislator for their time!

Example Email Outline for Bill Introduction

Hello (Legislator's Name),

Intro: My name is (your name) and I am a resident of (district/town). I am writing to urge you to support the creation of legislation that would exempt diapers from taxation in (state). As of June 2023, 28 states currently charge sales tax on diapers. I urge you as a legislator to support the exemption of diapers from sales tax in our state. This is an opportunity to make a significant impact on the well-being of families and children in our community.

Personal Story: I have been (personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that eliminates sales tax on basic necessities, like diapers, to help promote the well-being of all families in (state). The exemption of this sales tax can alleviate the financial burden on families and make these essential items more accessible and affordable.

Thank you for your time,

(Your Name)

Example Call Script for Bill Introduction

Intro: Hello! My name is (your name) and I am a resident of (district/town). I am calling to speak with you about legislation that would exempt diapers from sales tax in (state). As of June 20, 2023, 28 states currently charge sales tax on diapers. I urge you as a legislator to support the exemption of diapers from sales tax in our state. This is an opportunity to make a significant impact on the well-being of families and children in our community.

Personal Story: I have (a personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that removes sales tax on these basic necessities because _____. If you need more information on Diaper Need, visit nationaldiaperbanknetwork.org. Thank you for taking the time to listen!

Example Email Outline for Basic Needs Banks

Hello (Legislator's Name),

Intro: My name is (your name) and I am a resident of (district/town). I am writing to urge you to support funding Basic Need Banks in (state). Basic Need Banks provide resources and information for community members, as well as basic necessities, like diapers. Basic Need Banks play a crucial role in providing diapers to families and children in need. These organizations typically collect, store, and distribute products to families that struggle to afford diapers for their infants or toddlers. This is an opportunity to make a significant impact on the well-being of families and children in your community.

Personal Story: I have been (personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that funds Basic Needs Banks in our community/state because _____. If you need more information on Diaper Need, visit nationaldiaperbanknetwork.org. The funding of these Basic Needs Banks would ensure access to an affordable and accessible supply of diapers, while simultaneously supporting the children and families in (state).

Thank you for your time,

(Your Name)

Example Call Script for Basic Needs Banks

Intro: Hello! My name is (your name) and I am a resident of (district/town). I am writing to urge you to support funding Basic Need Banks in (state). Basic Need Banks provide resources and information for community members, as well as basic necessities, like diapers. Basic Need Banks play a crucial role in providing diapers to families and children in need. These organizations typically collect, store, and distribute products to families that struggle to afford diapers for their infants or toddlers. This is an opportunity to make a significant impact on the well-being of families and children in your community.

Personal Story: I have (a personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that funds Basic Needs Banks in our community/state because _____. If you need more information on Diaper Need, visit nationaldiaperbanknetwork.org. The funding of these Basic Needs Banks would ensure access to an affordable and accessible supply of diapers, while simultaneously supporting the children and families in (state).

Thank you for your time,

(Your Name)

Tracking Diaper Tax Legislation

Every year bills are introduced to help end diaper need. While many bills are introduced, few end up becoming law. An effective way to see how your state is being affected by the sales tax on diapers is by tracking legislation.



Click [here](#) to find out when your legislative session is happening.



To find out what is happening in your state currently, this [Diaper Need Legislation Tracker](#) will display bills pertaining to diapers by state.

Each state also has its own legislative platform, in order to find that you can do a quick search on your preferred search engine with the "(State) Legislature Website." Each site is different, but in general these pages should provide you with information about your state legislative session, your legislators, committees, and hearing information.

The best way to advocate for a bill you are following is to testify on behalf of the legislation.

To find out when a bill is going to be heard in committee, you must carefully follow the bill's progress. Your state legislative website may have a tracking tool to help you follow the bill you are interested in, or you should be able to check the status of the bill.



If not, there are several free legislative tracking tools including [LegiScan](#) and the [NDBN Diaper Need Legislation Tracker](#) which is a product of [BillTrack50](#).



These tools can only track current legislation, but are very helpful as you carefully watch bills of interest.

If Your State Already Exempted Diapers from Sales Tax, What's Next?

Funding for Diaper Banks

States may decide to invest in diaper banks or other organizations by providing state funding to expand diaper distribution programs. This can be achieved in several ways:



As a line item in the budget;



Through the action of a state agency; or



By passing legislation specifying the state will provide funding to the diaper bank(s).

To find out which states are currently funding diaper banks and/or diaper distribution programs, please visit the [NDBN State Issues Page](#). If you are looking to advocate for state funding for diaper banks and/or diaper distribution, use the email and call templates below:

Example Email Outline for Diaper Banks

Hello (Legislator's Name),

Intro: My name is (your name) and I am a resident of (district/town). I am writing to urge you to support funding Basic Need Banks in (state). Basic Need Banks provide resources and information for community members, as well as basic necessities, like diapers. Diaper Banks play a crucial role in providing diapers to families and children in need. These organizations typically collect, store, and distribute products to families that struggle to afford diapers for their infants or toddlers. This is an opportunity to make a significant impact on the well-being of families and children in your community.

Personal Story: I have been (personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that funds Basic Needs Banks in our community/state because _____. If you need more information on Diaper Need, visit nationaldiaperbanknetwork.org. The funding of Diaper Banks would ensure access to an affordable and accessible supply of diapers, while simultaneously supporting the children and families in (state).

Thank you for your time,

(Your Name)

Example Call Script for Diaper Banks

Intro: Hello! My name is (your name) and I am a resident of (district/town). I am writing to urge you to support funding Diaper Banks in (state). Diaper Banks provide resources and information for community members, as well as basic necessities, like diapers. Diaper Banks play a crucial role in providing diapers to families and children in need. These organizations collect, store, and distribute products to families that struggle to afford diapers for their infants or toddlers. This is an opportunity to make a significant impact on the well-being of families and children in your community.

Personal Story: I have (a personal story/impact story/expertise around the issue).

Wrap-Up: I urge you to introduce legislation, or support existing legislation, that funds Diaper Banks in our community/state because _____. If you need more information on Diaper Need, visit nationaldiaperbanknetwork.org. The funding of these Diaper Banks would ensure access to an affordable and accessible supply of diapers, while simultaneously supporting the children and families in (state).

Thank you for your time,

(Your Name)



If you need any assistance pursuing funding for diaper banks in your state, please reach out to National Diaper Bank Network's Director of Government Relations, Lacey Gero: lacey@diaperbanknetwork.org.

Direct Assistance for Diapers

States can make diapers more affordable and available to families in need by providing direct assistance. This may come in the form of a voucher for diapers, an additional allowance for families as part of a work support program, or distributing diapers directly, through a diaper bank or other diaper distribution program.



Such efforts are generally very targeted, in part because of limited state budgets. Currently [California](#), [New York](#), and [Washington](#) provide direct assistance to families.

Medicaid Coverage for Diapers

State Medicaid programs are required to provide diapers for children for whom diapers are part of medical treatment. But states vary widely as to the minimum age of the child for whom they provide diapers and the documentation required to establish need.

In 2023, Tennessee became the first state to pass legislation to cover diapers through Medicaid. Tennessee is unique as its Medicaid program is a waiver called TennCare. Implementation has not yet begun and the ability to enact similar legislation in other states is unknown at this time.



See how each state fares on the [NDBN Medicaid Tracking Chart](#).

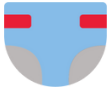
SNAP and WIC Legislation

Currently, no federal program aimed at reducing child poverty—including the widely-known Supplemental Nutrition Assistance Program (SNAP, commonly referred to as food stamps) and the Special Supplemental Nutrition Program for Women, Infants and Children (WIC)—provides funding specifically for the purchase of diapers.

Both SNAP and WIC are food-based nutrition programs, and should remain so. As such, NDBN does not support legislative action aimed at expanding the scope of SNAP or WIC to include nonfood, material basic needs, such as diapers.

NDBN supports state and federal legislation that allocates new funding to support individual purchases of diapers and/or the expansion of diaper distribution programs.

Social Media



Follow the National Diaper Bank Network on [Facebook](#), [Instagram](#), and [Twitter](#) to stay up to date with legislative updates.

You can also advocate for an end to the diaper tax on social media. To help you spread awareness about #DiaperNeed, the National Diaper Bank Network has created the following resources for use on social media:

Sample Social Media Captions and Graphics

The Impact of Ending the Diaper Tax

Caption Template 1: 1 in 2 families struggle to afford enough diapers to keep their baby clean, healthy, & dry. Parents across (state) miss work & school because of diaper need - that's why it's up to us to help #EndTheDiaperTax and work to address diaper need in our community. Learn more at nationaldiaperbanknetwork.org!

Caption Template 2: Have you ever had to choose between paying the bills and buying diapers for your child? 1 in 2 families struggle with diaper need - let's work together to #EndTheDiaperTax and bring families across (state) the resources they need to thrive!

For Specific Bills in Your State

Caption Template 1: Big news! (bill name or number), introduced by (legislator name) is headed to (committee or vote information). Take action to support (bill number here) by (call to action) to help #EndTheDiaperTax and address diaper need for families across (state)!

Caption Template 2: Calling all (state) advocates! It's time to act to #EndTheDiaperTax in our state - (bill name or number) would (bill summary). Join me in sending a letter to (legislator name) urging them to support (bill number) and end the public health crisis of diaper need for our families.

Social Media Hashtags

- * #EndTheDiaperTax
- * #EndDiaperNeed
- * #DiaperNeedAwareness

View and download our sample social media graphics at the link [here!](#)

Additional Resources

The NDBN Diaper Check 2023

The NDBN Diaper Check 2023, a nationally representative study commissioned by National Diaper Bank Network, found that nearly half (47%) of U.S. families with young children experience diaper need – a striking increase from the 1 in 3 figure that the diaper bank movement has cited since 2010.



NDBN has prepared resources to help you leverage this research, including [social media graphics](#), an [executive summary](#), a [template press release](#), recommended [talking points](#), and more.

Legislative Resources



[Current Legislative Tracker](#)



[Status of the Diaper Tax by State](#)



[Other State Issues](#)



[Federal Issues Page](#)

State-Specific Facts

To learn more about the status of diaper need in your state, visit NDBN's [State Diaper Statistics](#) page.

Contact Information



Lacey Gero, Director of Government Relations

Lacey@diaperbanknetwork.org | 203.408.2140

For assistance with advocating for the diaper tax or other state policy issues, please reach out to Director of Government Relations Lacey Gero. Lacey works with members across the country to advocate for legislation to address diaper need at the federal, state, and local level.