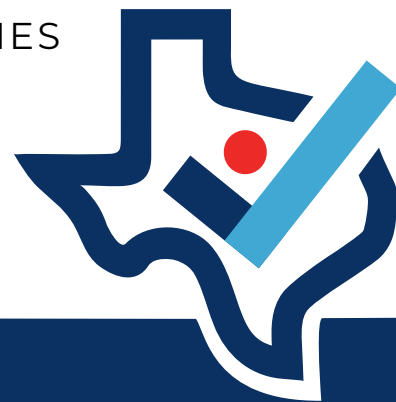


# House Bill (HB) 199

Rep. Donna Howard



## Diaper Sales Tax Exemption

HB 199 would establish a tax exemption for child and adult diapers. The exemption would apply to diapers, absorbency undergarments, or guards or pads designed for human use for protection against urinary or colonic leakage. The bill would also update a portion of the tax code with person-first language when describing individuals with disabilities.



Although diapers are medically necessary to prevent skin deterioration and to satisfy sanitary needs, in Texas they are taxed at the same rate as luxury goods, with a base of 6.25%, and up to as much as 8.25%.



There is currently little to no governmental assistance for diapers. They cannot be bought with SNAP benefits or WIC dollars, or covered through Medicaid or CHIP. Adult diapers are not covered by Medicare unless an individual is in a nursing home.



In 2019, similar legislation was supported by the Texas Healthcare Association, Children's Hospital Association of Texas, Methodist Healthcare Ministries of South Texas, Center for Public Policy Priorities (now Every Texan), Austin Diaper Bank, and others.

*"Every penny does count for families in Texas, and they have to struggle between buying diapers and buying food sometimes... They try to make the diapers last longer. They reuse disposable diapers. They keep them on much longer. This is not the way we want people to have to raise their families, or, for those adults that are having to use incontinence products, to lose their dignity."*

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