



ELIMINATING THE GEORGIA SALES TAX ON DIAPERS

Addressing a basic need for Georgia babies

It is estimated that approximately **20,000 additional babies** will be born in Georgia each year given recent changes in state and federal lawⁱ - **making the need for Georgia to support its babies and families even more urgent.** Yet, many Georgia families **struggle to afford diapers**, a basic need that keeps young children healthy. Georgia’s leaders can take action **by exempting this basic need from state sales tax**, as many other states, including Louisiana and Florida, have already done.ⁱⁱ

DIAPER NEED IN GEORGIA

Diapers keep babies and young children **clean, dry, and healthy.** Young children require **at least 200 diaper changes per month**,ⁱⁱ varying based on the age and needs of the child.

Nearly 1 in 2 families cannot afford this basic need,ⁱⁱⁱ leaving babies vulnerable to rashes and infections and requiring more medical treatment and office visits.



When families struggle to afford diapers, they **must decide between buying diapers and other basic needs** like food and rent. Diaper need is **correlated with maternal stress** and mental health need.^{iv}



THE COST OF DIAPERS

On average, families spend **more than \$1,000 on diapers annually**,ⁱⁱⁱ which can represent up to 14% of a low-income family’s income. The **cost of diapers has increased 20% over the past year**, faster than the average rate of inflation.^v

Government assistance programs such as SNAP, WIC, and Medicaid do *not* include support for diapers.

“ I am currently a single mother of three. Two of them are in diapers and that's where a majority of my funds go. I think help with diapers & diaper cost will help households drastically.
- **Fulton County Mother** ”



ECONOMIC IMPACT

Child care is crucial to many parents' ability to work and, therefore, Georgia's economy. Most **child care providers require that parents provide diapers** for their children while in their care. Of families experiencing diaper need, **1 in 4 have had to miss work because they cannot afford the diapers required for children to be in child care.**ⁱⁱⁱ

94%

of Georgia parents with children ages birth-five favor the state government eliminating the sales tax on diapers^{vii}

ROLE OF DIAPER BANKS

Diaper banks across the state distribute diapers to help families in need. **Georgia's five diaper banks provide nearly 1.4 million diapers annually**, helping over 2,300 children monthly.^{vi} However, due to the rising costs of diapers and already-strapped budgets, **many more Georgia families need assistance.**

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Coming home to all of those diapers [from the diaper bank] brought me to tears. I have to provide diapers for at-home use and for daycare, which was a struggle. This program relieved so much stress.

– **Paulding County Mother**

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DIAPER TAX

In Georgia, diapers are subject to the 4% state sales tax *and* additional local taxes. In addition to the five states with no sales tax, 18 states have eliminated the diaper sales tax, including Louisiana, Florida, and Texas.ⁱⁱ

We urge the Georgia General Assembly to eliminate the state sales tax on this essential item to better support the health and well-being of babies and their families across Georgia.



REFERENCES

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[iii] National Diaper Bank Network. "The NDBN Diaper Check 2023: Diaper Insecurity among U.S. Children and Families." 2023.

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[vi] Hart Research Associates. *Survey of 400 Georgia parents with children ages 0-5 commissioned by GEEARS* (November 2023)

[vii] National Diaper Bank Network. "Georgia Diaper Facts." <https://nationaldiaperbanknetwork.org/wp-content/uploads/Georgia.pdf>