

The cost of diapers places a huge financial burden on Nevada's most at-risk families. Infants, on average, use about 240 diapers per month which costs a family approximately – assuming they can purchase in bulk - \$78 per month. A two parent family with an infant making \$2,226.64 a month (133% of poverty)¹ would spend 3.5% of their monthly income on diapers. For families receiving public assistance, this cost is compounded by the fact that diapers are labelled as a luxury item, resulting in them not being covered by TANF (Temporary Assistance for Needy Families), Food Stamps (SNAP Program), or WIC (Special Supplemental Nutrition Program for Women, Infant, & Children).

A study by Yale University² found that 30% of mothers reported that they were unable to afford to change their child's diapers as often as they would like. To "stretch" the use of diapers many families reported reusing diapers –removing the diapers, dumping out the excrement and then placing the soiled diaper on the infant – or leaving the soiled diapers on longer than they should. This practice leads to negative health outcomes for the child – such as urinary tract infections (UTIs) – sometimes resulting in chronic UTIs – and severe diaper dermatitis (diaper rash). A lack of diapers also directly affects the mental health of mothers. The same Yale study found, "diaper need was more likely among mothers [identified as having] some form of mental health need".

The use of cloth diapers is not an option for many low-income working families. For these families the ability to send their infant to child care often requires providing disposable diapers to the facility.³ Low income families also struggle with washing and drying the disposable diapers, as washing machines and dryers are not always available for use in their housing units. These families then cannot wash and dry the diapers at coin-laundromats as they do not allow for the washing and drying of cloth diapers due to health and sanitary reasons.

Cloth Diapers

The use of cloth diapers is not an option for many families as:

- **Child Care Facilities typically will not accept cloth diapers (due to health and sanitary reasons) and require parents to provide a supply of disposable diapers.**
- **Washing machines and dryers are a luxury that many low-income families cannot afford.**
- **Coin-laundromats do not allow cloth diapers (due to health and sanitary reasons)**

¹ According to the 2015 Federal Poverty Guidelines, <http://ccf.georgetown.edu/wp-content/uploads/2015/01/2015-Federal-Poverty-Guidelines.pdf>

² <http://pediatrics.aappublications.org/content/pediatrics/early/2013/07/23/peds.2013-0597.full.pdf>

³ NRS 432a and NAC 432a do not prohibit the use of cloth diapers in child care facilities. Many facilities have this requirement out of convenience, health, and sanitary reasons.

Families who can afford to purchase diapers suffer from price inequality – low income families pay upwards of two to three times the price of diapers compared to middle to high income families. This is largely due to their inability to purchase diapers in bulk at big-box stores or through the internet– due to a lack of transportation, cash flow or credit. These families are also burdened by the sales tax they pay on diapers. In Nevada, the lowest sales tax rate is 6.850%. This tax provides an additional burden on a necessity good for families, as they pay more than \$60 a year in taxes for diapers alone.

Sales Tax on Diapers

According to a 2014 Fifty State Survey on the Sales Tax Treatment of Diapers by the National Diaper Bank Network:

- Twelve states do not have a sales tax on diapers.
 - Five of which do not have a sales tax in general.
 - The other seven states have exempted diapers from their tax.

Recommendations:

The Children’s Advocacy Alliance recommends that Nevada:

- Create a child diaper fund to provide diapers to women with infants participating in the Women, Infant, and Children (WIC) program. This fund would provide a monthly \$50 credit for participants to purchase diapers for their infant. In fiscal year 2015, there was an average of 17,415 infants in Nevada participating in WIC.⁴
- Remove the state sales tax on diapers. This would provide all working families with a relief from paying taxes on a necessary good.⁵
- Encourage convenience stores and businesses in low-income neighborhoods to sell diapers in bulk.



Children's Advocacy
ALLIANCE

702-228-1869

5258 South Eastern Ave, Suite 151, Las Vegas, NV 89119

3500 Lakeside Ct. #209, Reno, NV 89509

www.caanv.org

⁴ <http://www.fns.usda.gov/pd/wic-program>

⁵ There is an estimated 105,970 children ages 0-2 living in Nevada (2015 American Community Survey). Assuming all of these families spend \$78 per month on diapers –\$936 annually–the potential lost net tax revenue is \$6.8 million a year (64.12 x 105,970).