



# North Dakota House of Representatives

STATE CAPITOL  
600 EAST BOULEVARD  
BISMARCK, ND 58505-0360



## **Representative SuAnn Olson**

District 8  
17763 Highway 83  
Baldwin, ND 58521-9724  
[solson@ndlegis.gov](mailto:solson@ndlegis.gov)

## **COMMITTEES:**

Judiciary  
Agriculture

### **Testimony in Support of HB 1177 Creating a Sales Tax Exemption for Diapers**

Mr Chairman and members of the committee, I feel uniquely qualified to sponsor this bill. My husband and I have 12 grandchildren, ages 9, 7, 6, 5, 5, 5, 3, 2, 2, 1 plus 2 newborns. We are awash in girls – 3 boys, 9 girls! They represent a literal ton of diapers!

ND and this body have spoken loud and clear over the last number of years that we support children and we support families. I believe we need to do everything we can to support families and make it just a bit easier for parents to pay their family expenses. We are against abortion. We must be “for” families.

This bill quite simply excludes diapers from sales tax. It can make a difference to tight budgets. Removing sales tax on diapers will help parents buy weeks’ worth of diapers over the roughly 3 years that children are in diapers.

The fiscal note on this is shown as \$1,750,000. This represents .8%, .008, of total sales tax collections. To an accountant, this represents what we might call “rounding,” meaning inconsequential. But to those on a tight budget, this bit of savings can be huge. Across the state, the sales tax savings per month will buy over 200,000 diapers, every month.

We already exempt adult diapers. 27 states already exempt baby diapers. Let’s add North Dakota to that number.

HB 1177 is a good bill. Please show your support for families by supporting this exclusion from sales tax.