AMERICAN MEDICAL ASSOCIATION HOUSE OF DELEGATES

Resolution: 231
(A-22)

Introduced by: Medical Student Section

Subject: Amending Policy H-155.955: Increasing Accessibility to Incontinence Products to include Diaper Tax Exemption

Referred to: Reference Committee B

Whereas, Diapers are used by different population groups, including but not limited to young children and those with a variety of medical conditions[1]; and

Whereas, The populations that utilize diapers often overlap with vulnerable patient groups, such as infants/toddlers, the elderly, adults with physical disabilities, and adults with intellectual disabilities, who are unable to independently perform activities of daily living including toilet use[1]; and

Whereas, Diapers that are not changed in a timely manner increase the risk of urinary tract infections and diaper dermatitis, especially for extended hours spent in a diaper overnight; this also creates an environment for the formation of pressure ulcers[2-3]; and

Whereas, Up to 36% of families struggle to afford child diapers, and diaper need (defined as the lack of an adequate supply of clean diapers) can limit parents' ability to work, given that many childcare centers require parents to supply diapers as a condition of enrollment[3-6]; and

Whereas, An American Academy of Pediatrics (AAP) study found that the average cost of diapers is $936 per year, per child, which is over 6% of a federal minimum wage salary of $7.25 per hour[3,7]; and

Whereas, An adult can expect to spend $80-240 per month on diapers, depending on the degree of incontinence and extent of need[8,9]; and

Whereas, According to the National Diaper Bank Network, some families pay more in taxes for diapers over a year than the cost of a one-month supply of diapers and, in 2014, the lowest income quintile (with an average after-tax income of $11,000) spent an estimated 14% of its income on diapers[10,11]; and

Whereas, Mothers reporting mental health needs were more likely to also report diaper need, and in a population of low-income families in an urban setting, 30% of mothers who reported diaper need were more likely to be Hispanic and older[3,6]; and

Whereas, A study of the Vermont WIC (Women, Infants, and Children) Program, a low-income based nutrition program, showed that 32.5% of families in the program reported diaper need[12]; and

Whereas, Although the National Diaper Bank Network diaper distribution program assisted 280,000 children, it reached only 4% of the 7 million children living in families with incomes at or below 200% of the federal poverty level[13]; and

Whereas, Medicaid coverage of child diapers deemed medically necessary for incontinence varies among states, with Utah, New Hampshire, and the District of Columbia having no age limit for beginning diaper coverage, while Maine, Kansas, and California begin coverage at 5 years[14]; and

Whereas, Thirty-six states charge sales tax on diapers; California, Connecticut, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont exempt diapers from taxation; and Maryland and North Dakota exempt adult incontinence products alone[13,15]; and

Whereas, In a study of 50,000 households in low-income areas with a change in diaper tax status, implementation of sales tax exemptions for diapers was associated with a 5.4% increase in diaper spending and a 6.2% decrease in spending on children's pain medication, suggesting health benefits as a result of tax exemptions[16]; and

Whereas, As of 2021, thirteen states have adopted specific tax exemptions on menstrual products, illustrating the legislative and economic feasibility of exempting necessary hygiene products from taxable goods[17]; and

Whereas, Cost savings from the repeal of sales tax on menstrual products have been shown to directly benefit consumers, particularly those of lower-income backgrounds, by shifting the tax break mostly to consumers and away from manufacturers[18]; and

Whereas, Congress is currently considering multiple bills to both remove sales tax on diapers as well as make child diapers qualified medical expenses eligible for spending from pre-tax HSAs, HRAs, and FSAs[19-21]; and

Whereas, AMA Policy H-270.953 recognizes access to feminine hygiene products used for menstruation and other genital tract secretions as a public health issue and supports the removal of sales tax on all feminine hygiene products; and

Whereas, AMA Policy H-155.955 supports increased access to affordable incontinence products, but does not contain specific measures for implementation; therefore be it

RESOLVED, That our AMA amend Policy H-155.955, "Increasing Accessibility to Incontinence Products," by addition and deletion as follows:

Increasing Accessibility to Incontinence Products H-155.955
Our AMA supports increased access to affordable incontinence products~~.~~, the removal of sales tax on child and adult diapers, including single-use and reusable diapers, and the inclusion of child diapers as qualified medical expenses for Health Savings Accounts (HSAs), Health Reimbursement Arrangements (HRAs), and Flexible Spending Accounts (FSAs). (Modify Current HOD Policy)

Fiscal Note: Not yet determined

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RELEVANT AMA POLICY

Tax Exemptions for Feminine Hygiene Products H-270.953
Our AMA supports legislation to remove all sales tax on feminine hygiene products.
Res. 215, A-16

Infant Mortality in the United States H-245.986
It is the policy of the AMA: (1) to continue to address the problems that contribute to infant mortality within its ongoing health of the public activities. In particular, the special needs of adolescents and the problem of teen pregnancy should continue to be addressed by the adolescent health initiative; and (2) to be particularly aware of the special

health access needs of pregnant women and infants, especially racial and ethnic minority group populations, in its advocacy on behalf of its patients.
BOT Rep. U, I-91; Modified by BOT Rep. 8, A-97; Reaffirmed: CSAPH Rep. 3, A-07; Reaffirmation A-07; Modified: CSAPH Rep. 01, A-17

Adequate Funding of the WIC Program H-245.989
Our AMA urges the U.S. Congress to investigate recent increases in the cost of infant formula, as well as insure that WIC programs receive adequate funds to provide infant formula and foods for eligible children.
Res. 269, A-90; Reaffirmed: Sunset Report, I-00; Reaffirmed: CSAPH Rep. 1, A-10; Reaffirmed: CSAPH Rep. 01, A-20

Opposition to Proposed Budget Cuts in WIC and Head Start H-245.979
The AMA opposes reductions in funding for WIC and Head Start and other programs that significantly impact child and infant health and education.
Res. 246, I-94; Reaffirmed: BOT Rep. 29, A-04; Reaffirmed: BOT Rep. 19, A-14

Increasing Accessibility to Incontinence Products H-155.955
Our AMA supports increased access to affordable incontinence products.
Res. 908, I-18

Health Savings Accounts H-165.852
It is the policy of the AMA that: (1) high-deductible health insurance plans issued to families in conjunction with Health Savings Accounts (HSAs) be allowed to apply lower, per-person deductibles to individual family members with the permitted levels for per-person deductibles being the same as permitted levels for individual deductibles, and with the annual HSA account contribution limit being determined by the full family deductible or the dollar-limit for family policies; (2) contributions to HSAs should be allowed to continue to be tax deductible until legislation is enacted to replace the present exclusion from employees' taxable income of employer-provided health expense coverage with tax credits for individuals and families; (3) advocacy of HSAs continues to be incorporated prominently in its campaign for health insurance market reform; (4) activities to educate patients about the advantages and opportunities of HSAs be enhanced; (5) efforts by companies to develop, package, and market innovative products built around HSAs continue to be monitored and encouraged; (6) HSAs continue to be promoted and offered to AMA physicians through its own medical insurance programs; and (7) legislation promoting the establishment and use of HSAs and allowing the tax-free use of such accounts for health care expenses, including health and long-term care insurance premiums and other costs of long-term care, be strongly supported as an integral component of AMA efforts to achieve universal access and coverage and freedom of choice in health insurance.
CMS Rep. 11 - I-94; Reaffirmed by Sub. Res. 125 and Sub. Res. 109, A-95; Reaffirmed by CMS Rep. 7, A-97; Reaffirmation A-97; Reaffirmed: CMS Rep. 5, I-97; Reaffirmation I-98; Reaffirmed: CMS Rep. 5 and 7, I-99; CMS Rep. 10, I-99; Appended by Res. 220, A-00; Reaffirmation I-00; Reaffirmed Res. 109 & Reaffirmation A-01; Reaffirmed: CMS Rep. 2, I-01; Reaffirmation A-02; CMS Rep. 3, I-02; Reaffirmed: CMS Rep. 3, A-03; Reaffirmation I-03; CMS Rep. 6, A-04; Reaffirmation A-04; Consolidated: CMS Rep. 7, I-05; Reaffirmation A-07; Reaffirmation A-10; Reaffirmed: CMS Rep. 2, A-11; Reaffirmed: CMS Rep. 9, A-11; Reaffirmed: Res. 239, A-12; Reaffirmed: CMS Rep. 5, I-12; Reaffirmed: CMS Rep. 9, A-14; Reaffirmed: CMS Rep. 05, A-18