

To the Senate Committee on Assessment and Taxation:

Good afternoon! I am Karina Dixon, a Topeka resident, mom, HR professional, and diaper need and period poverty advocate.

I am sending this email in support of **SB 377**, which is scheduled for a hearing on Wednesday, January 31st. I specifically support providing sales tax exemptions for children's diapers and feminine hygiene products.

Diapers and feminine hygiene products are not luxury items, they are necessities--and individuals should not have to pay sales tax on them. According to the [National Diaper Bank Network](#), 19 states and the District of Columbia have diaper tax exemptions. According to the [Alliance for Period Poverty](#), 24 states and the District of Columbia have period product exemptions.

Please support providing these sales tax exemptions, which will benefit families of young children and individuals who purchase the basic necessities of period supplies.

Feel free to contact me via email or phone if you have any questions.

Thank you,
Karina Dixon