



from the office of

Representative Shelly Boshart Davis

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Rep. Boshart Davis files bill for basic necessities tax exemption

Priority bill would exempt diapers, durable medical goods from commercial activities tax

SALEM, Ore. – In response to the party line passage of a \$2.8 billion commercial activities tax, Representative Shelly Boshart Davis (R-Albany) filed priority legislation for the ***Basic Necessities Tax Exemption Act***, a measure to remove from taxation daily items most working families and seniors use.

“After a marathon floor debate, it was clear to me that too many items were subject to the tax that will drive up the cost of basic necessities for working families, women, and seniors,” Boshart Davis stated. “As a mom of three daughters, I can tell you that there are *wants* in a family budget, and then there are *needs* – that are necessary for everyday life. I filed draft legislation today that won’t solve the problems with House Bill 3427 but may ease the cost of living increases by removing items of basic human need that were included in the tax.”

Among the items exempted are:

- Diapers, wipes, and baby products
- Tampons, feminine pads, and feminine hygiene cleansing products
- Over the counter contraceptives
- Soap
- Durable medical goods purchased at retail consumer level, including hearing aids
- Over the counter medications
- Toothbrushes, toothpaste, and over the counter oral health products
- Toilet paper

“The fact is, these items of basic human need are things you can’t buy with SNAP or food stamps. If you’re the parent of a newborn, you don’t get to choose if your baby is going to wear diapers. You don’t get to choose if your child spikes a fever and needs baby Tylenol. As a woman, I don’t get to choose if I have a period. A veteran with a PTSI service animal needs to buy dog food. A senior who has lost their hearing is forced to pay cash for hearing aids because

they aren't covered by Medicare. These types of items are necessary to live, and they shouldn't be subject to taxation," said Boshart Davis.

Boshart Davis said she hopes that female lawmakers in both parties will join her in supporting an exemption for basic necessities. "We always hear how we need more women legislators and this priority bill will be a chance for us to show, as women, we can disagree about how we're going to raise money for critical government services, but that we can agree that items of critical, basic human needs should be as affordable as possible for all Oregonians."

Boshart Davis hopes the priority bill will be returned to her quickly so it might still be considered before the legislature adjourns in June. "We have time to make this better for working families, particularly low-income Oregonians for whom a hidden sales tax will make it more expensive to meet basic daily needs. I'm excited for the possibility to get these items off the list of goods taxed under HB 3427."

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