

Special National Child Passenger Safety Edition!

Call to Action: Encouraging Car Seat Use

Child restraint systems save lives. That's when the right car seat is being used based on a child's age and height, and when they are installed and used correctly. Child safety seats can reduce fatal injury by up to 71 percent for infants and 54 percent for toddlers (ages 1 to 4). It is estimated that 284 children were saved due to child seat use in 2012 alone. This Advokit is being provided as the U.S. marked National Child Passenger Safety Week 2014; our partner in our Buckle Up efforts is the GM Foundation.

But the misuse for child restraints is about 73 percent and infant seats have the highest percent of critical misuse, followed by rear-facing convertible seats. Misuse includes putting the child in the wrong seat for his height and age. We found in our September 2014 report, "Buckle Up: Booster Seats" that parents are confused about when to graduate a child from a booster seat to a seat belt as well as other aspects of child passenger safety. It's not easy. This means that a family must buy several car seats as the infant grows into a toddler, and becomes taller. This can be expensive.

Florida Inspires Action x 2

Public policy heroes persevered for years in Tallahassee to pass a law requiring the use of booster seats, making it the 49th state in the nation to require them. (Every state has a CPS law for small children.) Despite the wait, the Florida legislature took another step forward in child passenger safety. It passed a law which made the purchase of child restraint systems free from the state's 6% sales tax (in addition to youth bike helmets).

This means that a parent buying a reasonably priced car seat of \$150 saves \$9. A Florida consumer buying a more costly \$289 convertible car seat would save \$17.34.

In addition to saving parents money, the passage of such a law can help increase awareness of the need to use car seats and upgrade them based on a child's growing pains. Passing laws is important in sending public messages and increasing awareness. In our 2014 survey, 70 percent of respondents said they knew about booster seat laws in their states. That's not enough.

This AdvoKit will help you design a strategy to pass a car seat tax exemption law, and possibly use it as an opportunity to argue for a tougher CPS law. We provided you with a [CPS AdvoKit as our very first](#).

Now is the Time

Florida was able to provide the tax exemption because the state budget has a surplus, and Florida is not alone. A number of states have reported budget surpluses, and still more have experienced surpluses in past years so they could build healthy "rainy day funds."¹ Unique developments are leading to increased revenues. North Dakota predicted a surplus exceeding \$500 million based on new oil revenue. Colorado and Washington State may see \$2.1 billion in revenue from legalized marijuana over the next five years.²



Targeting the Best Opportunities.

The booster seat and tax exemption legislation was not presented as a package in Florida. However, that could be a viable strategy for you in your state. If you are seeking a tax exemption for car seats, you might consider including a tougher CPS law on height and age approaching the American Academy of Pediatrics standard. Ask yourself:

- Does our state have a high motor vehicle crash fatality rate for kids?
- Is the CPS law weaker than it should be? Does it meet or approach the AAP standard?
- Is our state experiencing good economic times as measured by budget surpluses and/or large rainy day funds?

Targeting, an Advocacy Art Form. In addition to a new, viable legislative opportunity, this Advokit provides guidance on how to target advocacy action. What factors make the time ripe, the effort more likely to succeed? Other targeting tactics include: a big news story inspired by a tragedy or a life saved, change in legislative leadership and momentum in other states.

This chart demonstrates how these metrics can be used. It shows that the best targets are Alabama, Arkansas, Mississippi, Montana, Nebraska (even though the fatality rate is relatively low), New Mexico, Oklahoma and South Carolina. South Dakota is especially ripe because it is the only state in the nation with no booster seat law.

State	Fatality Rate per 100,000	CPS law requires booster seat up to age. . . *	CPS law requires booster seat until age 7	State Surplus	Rainy Day Fund	Sales Tax Rate	Savings on \$150 seat
Alabama	14.6	5	NO		\$437M	4.00%	\$6
Arkansas	19.0	5	NO	\$174M		6.50%	\$9.75
Iowa	5.4	5	NO	\$575M	\$697M	6.00%	\$9
Kansas	14.6	7	YES			6.15%	\$9.23
Kentucky	18.2	6	NO		\$98M	6.00%	\$9
Mississippi	20.8	6	NO		\$171M	7.00%	\$10.50
Missouri	10.2	7	YES	\$493M	\$278M	4.23%	\$6.35
Montana	27.1	6	NO	\$353M		0.00%	n/a
Nebraska	9.8	5	NO	\$97M	\$720M	5.50%	\$8.25
New Hampshire	10.9	6	NO	\$15M	\$9M	0.00%	n/a
New Mexico	17.8	6	NO		\$449M	5.15%	\$7.73
Oklahoma	15	5	NO		\$535M	4.50%	\$6.75
South Carolina	16.1	5	NO		\$447M	6.00%	\$9
South Dakota	13.4		No Booster Seat Law	\$9.9M	\$139M	4.00%	\$6
Wyoming	37.5	8	YES		\$890M	4.00%	\$6

* Some states use weight of the child in addition to age in the calculation on when kids should be in booster seats.

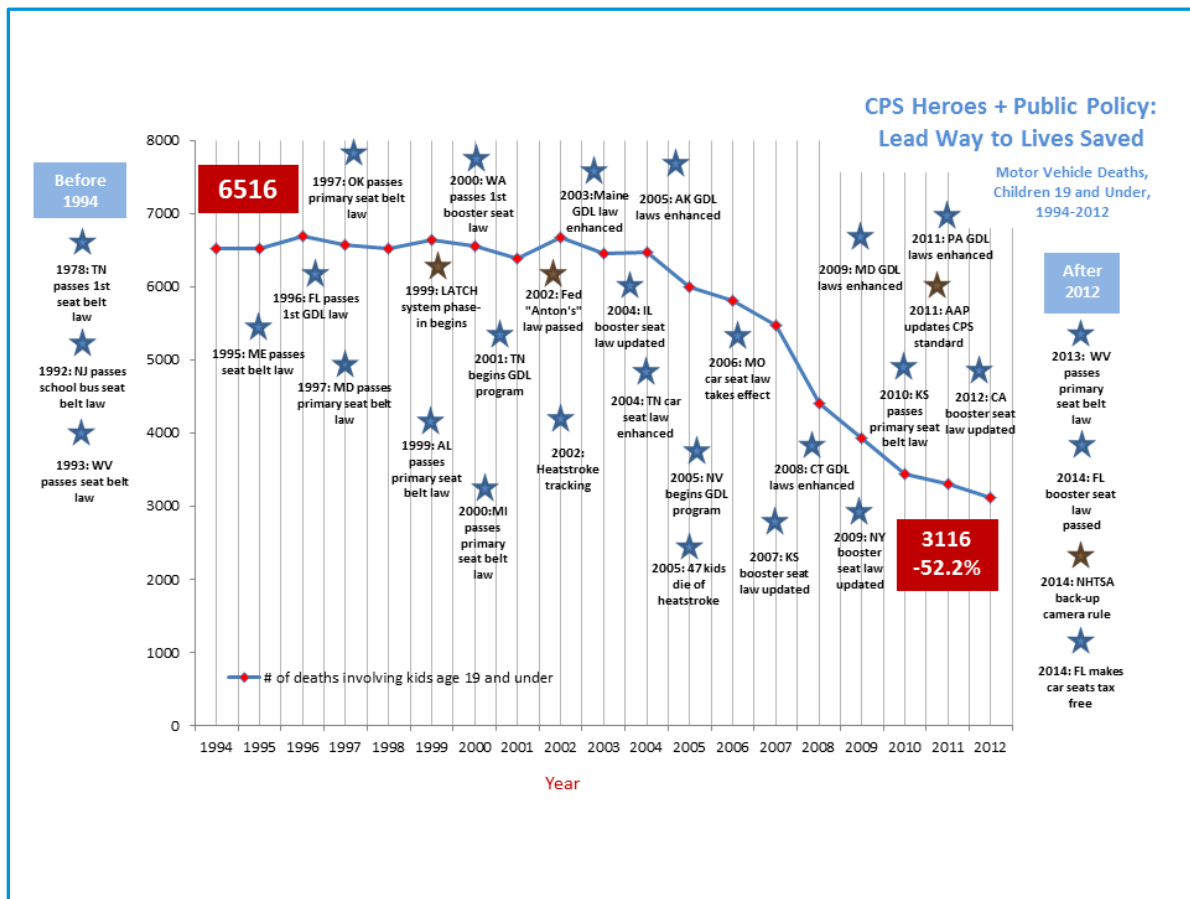


An obvious advantage of this approach is that we are advocating for enhanced child safety and cutting a family's cost of investing in the safety measure. We can help you with the targeting and strategy, and then all along the way.

Why? Do Laws Really Work to Save Lives?

In a word: yes. And road safety is the best example which shows that public policy works to save lives, kids' lives. The chart below demonstrates that between 1994 and 2012 road deaths involving kids 19 and under declined by 52.2%, from 6,516 lives lost in 1994 to 3,116 in 2012. At the same time, the stars represent laws and public policy which contributed to the decline, most of which involved buckling up whether it is child restraints or seat belts. These are just examples. If we put up every law the chart would be nothing but blue stars. Online, we have made the chart interactive so with mouse clicks you can see the march of laws during that time period and in another copy you can access the sites of the laws.

[Interactive Links to Laws](#)



The Data Tells the Story

The rate of motor vehicle crash fatalities for children ages 4 to 8 varies considerably by state. Although Wyoming had relatively fewer fatalities with 15 deaths in 2012, given its small population of children this age, it had the highest fatality rate of 37 deaths per 100,000 children.

The Dakotas, two small states like Wyoming, also make the case. South Dakota is now the only state in the U.S. without a booster seat law; children above age 5 need only use a seat belt. In North Dakota, the law covers kids through 6 years and less than 57 inches or less than 80 pounds. The fatality rate in South Dakota is 13.4 per 100,000 and in North Dakota it is 6.6 per 100,000.

The age requirements of booster seat laws have an impact on the motor vehicle crash fatality rates among booster seat-age kids across states. Currently, among 50 states and Washington, D.C., 35 states have more strict laws on booster seat use, requiring that young kids ride in booster seats until they are 7 years old, or even older in some states. Other states allow children to use a seat belt at a younger age.

In 2012, the motor vehicle crash fatality rate for children ages 4 to 8 in states with less strict laws was 13.7 per 100,000 children. In contrast, states with more strict laws had a fatality rate of 8.6 per 100,000 children.

Eight of the top 10 states with the greatest fatality rates are states with less strict booster seat laws. These findings are in line with other studies that have looked at the impact of booster seat laws. Researchers found that states who passed laws requiring the use of a child restraint with internal harness or a booster seat until age 7 or 8 saw reductions in the per capita rate of both fatal and nonfatal motor vehicle crash injuries, and a three-fold increase in the per capita rate of child seat use among children in crashes.³

Smart, effective public policy always works in tandem with your efforts in the field: awareness, enforcement, car seat check events and more.

Exempting Tax on Car Seats

Florida is not alone in exempting child restraints from sales tax. Connecticut also makes child restraint systems tax exempt.⁴ Hawaii provides a \$25 per year tax credit for car seats. That compares to a fine in Hawaii of \$100-\$500 and a mandatory 4-hour class if a driver is stopped with a child improperly restrained.⁵

Additionally, the states included in our targeting have a history of providing tax exemptions for health and safety, except for Montana, which does not impose a traditional sales tax. In addition, many states have declared sales tax holidays with back-to-school purchases in mind, including New Mexico (school supplies, clothing, computers), Alabama (books, school supplies, clothing, computers), Arkansas (clothing, school supplies), Iowa (clothing), Mississippi (clothing, shoes), Oklahoma (clothing, shoes) and South Carolina (clothing, school supplies, computers, bed linens).⁶

This AdvoKit will help you design a strategy to pass a child seat tax exemption law.



Model Law

Preamble

Many states have a tradition of including a factually based preamble in at the beginning of a piece of legislation to make the case for the law. Following are some suggestions with a national slant. State information and data is helpful.

WHEREAS, when installed and used correctly, child safety seats and safety belts can prevent injuries and save lives.

WHEREAS, child safety seats can reduce fatal injury by up to 71 percent for infants and 54 percent for toddlers (ages 1 to 4).⁷

WHEREAS, booster seat use reduces the risk for serious injury by 45 percent for children aged 4–8 years when compared with seat belt use alone.⁸

WHEREAS, it is estimated that 284 309 children were saved due to restraint use in 2012 alone.⁹

WHEREAS, in 2012, 340 children ages 4 to 10 died in motor vehicle crashes, and 35 percent weren't buckled up at the time of the crash.¹⁰

WHEREAS, a recent study in five states increasing the age requirement to 7 or 8 years for car seat/booster seat use found that the rate of children using car seats and booster seats increased nearly three times and the rate of children who sustained fatal or incapacitating injuries decreased by 17 percent.¹¹

The national statistics are good, more localized data is preferred.

Bill Language

The bill language should be very simple to make the products tax exempt. It is important to define the term you are using for child car seat in specific terms. "Child restraint system" is best.

It will probably mean just adding "child restraint systems" to the list of items that are tax exempt with a thorough definition for the term. The Florida bill language was simply:

(III) Motor vehicle child restraint.—The sale of a child restraint system or booster seat for use in a motor vehicle is 892 exempt from the tax imposed by this chapter.

The pending bill in New York State, AB 1574,¹² says:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 50 to read as follows:

(50) Child Restraint Systems. For purposes of this paragraph, child restraint systems shall mean any device, used in conjunction with safety belts, designed for use in a motor vehicle to restrain, seat, or



position children and which meets the applicable federal motor vehicle safety standards set forth in 49 c.f.r. 571.213.

s 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 14 to read as follows:

(14) Except as otherwise provided by law, the exemption provided in paragraph fifty of subdivision (a) of section eleven hundred fifteen in this article relating to child restraint systems shall be applicable pursuant to a local law, ordinance or resolution adopted by a city subject to the provisions of this section. Such city is empowered to adopt or repeal such a local law, ordinance or resolution. Such adoption or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this chapter.

The Safe Kids advocacy team is available to help you integrate the new bill into the existing law in your state. [Just contact us.](#)

Key Decision Points

- Should the bill include a provision to strengthen the state's CPS law?
- Should the bill include a provision for another child safety measure, like a bike helmet? Or a safety measure important to another key constituency?

Tips for your Advocacy Effort

"The difference between death and taxes is death doesn't get worse every time Congress meets."

—Will Rogers

"In this world nothing can be said to be certain, except death and taxes."

—Ben Franklin

"The power to tax is the power to destroy."

--John Marshall, Chief Justice, U.S. Supreme Court

- **Start with Leadership:** As these quotes indicate, legislators who write tax law are among the most powerful, for obvious reasons. Raising taxes has huge political implications and, because tax law is obscure, the legislators covet the mystery of what they do. Recruit people who live and vote in the districts of members on the tax writing committees, and lobby them on the idea.
- **Know Your Facts:** Find out how much the tax cut will cost over several years.
- **Media Support:** Another foundation for your campaign would involve seeking the support of newspaper editorial boards. Ask for a visit to brief them on the problem and the solution. You can also supplement this through op-ed articles.
- **Maximizing the message:** *That, at the same time, we're saving money and saving kids' lives.* For your traditional and social media campaigns create smart images. Like, placing a price tag showing the savings on a car seat. Or, creating a mock quiz on what's the most important purchase a parent can make.



- **Storytelling.** Often, safety oriented legislative campaigns gain momentum from the story of an individual who would have benefited from the measure you are suggesting. Thus, try to find a story which tells the need for the use of car seats through the time when a child reaches 57” and eight years old.



References

¹ The point is that the rainy day fund is an indicator of a state's economic health; and not that the rainy day fund should be used to pay for the tax cut.

² Keksin, A, "Washington Races Colorado for Billions in Pot-Tax Revenue," Bloomberg Businessweek, June 24, 2013, available at <http://www.businessweek.com/news/2013-06-24/race-for-marijuana-between-states-cast-in-doubt-by-u-dot-s-dot-taxes>. last accessed 09.09.2014. A more recent report said that Colorado's surplus could reach \$257 million in the FY2014 and double that in FY2015.

³ This section was drafted by Safe Kids research intern Manxi Yang.

⁴ "Exemptions from Sales and Use Taxes," State of Connecticut, Department of Revenue Services, <http://www.ct.gov/drs/cwp/view.asp?a=1477&Q=269920&drsPNavCtr>, last accessed 08.28.2014.

⁵ "Child Passenger Safety," Department of Transportation State of Hawaii, available at <http://hidot.hawaii.gov/highways/safe-communities/child-passenger-safety/>, last accessed 09.08.2014; Further information is available in this "Tax Information Release," http://files.hawaii.gov/tax/legal/tir/1963_89/tir83-1.pdf,

⁶ "Back to School: Sales-Tax Holiday," Bankrate.com, available at <http://www.bankrate.com/finance/taxes/sales-tax-holiday.aspx>, last accessed 09.08.2014.

⁷ "Child Passenger Safety: Fact Sheet," Centers for Disease Control and Prevention, available at http://www.cdc.gov/motorvehiclesafety/child_passenger_safety/cps-factsheet.html, last accessed 09.09.2014.

⁸ Arbogast KB, Jermakian JS, Kallan MJ, Durbin DR. Effectiveness of belt positioning booster seats: an updated assessment. *Pediatrics* 2009;124;1281–6.

⁹ National Highway Traffic Safety Administration. Lives Saved in 2009 by Restraint Use and Minimum-Drinking-Age Laws. September 2010. DOT

HS 811 383. Washington, DC: National Highway Traffic Safety Administration, National Center for Statistics and Analysis.

¹⁰ Ferguson RW, Yang M, Green A, Walker L. "Buckle Up: Booster Seats." Washington, D.C.: Safe Kids Worldwide, September 2014, available at <http://www.safekids.org/listing/research-report>, last accessed 09.22.2014

¹¹ Eichelberger AH, Chouinard AO, Jermakian JS, "Effects of booster seat laws on injury risk among children in crashes," *Traff Inj Prev* 2012;13:631–9, available at <http://www.ncbi.nlm.nih.gov/pubmed/23137094>, last accessed 09.05.2014.

¹² New York AB 1574, http://legiscan.com/NY/text/A01574/id/682504/New_York-2013-A01574-Introduced.html

