

**HB236 ENGROSSED**



1 HB236  
2 5PBJ666-2  
3 By Representatives Rafferty, Daniels, Hollis, Hall, DuBose,  
4 Warren, Drummond, Clarke, Boyd, Hulsey, Morris, Wood (D),  
5 Shaver, Wilcox, Collins  
6 RFD: Ways and Means Education  
7 First Read: 27-Feb-24



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A BILL  
TO BE ENTITLED  
AN ACT

To provide for a state sales and use tax exemption for purchases of certain baby supplies, baby formula, maternity clothing, and menstrual hygiene products; to allow local governments to adopt exemptions for these items; to provide for definitions; and to provide for rulemaking authority.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) (1) The gross receipts from the sale or sales of baby formula, baby bottles, baby wipes, breast milk pumping equipment, breast pump, diapers, maternity clothing, and menstrual hygiene products for personal use are exempt from the state portion only of the sales and use taxes levied pursuant to Articles 1 and 2 of Chapter 23, Title 40, Code of Alabama 1975.

(2) The exemption provided in this section shall not apply to county or municipal sales or use taxes unless approved by resolution or ordinance adopted by the local governing body.

(b) For the purpose of this subsection, the following words and phrases have the following meanings:

(1) BABY BOTTLE. Any bottle fitted with a nipple for



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29 giving milk and other drinks to a young child.

30 (2) BABY FORMULA. Any food which purports to be or is  
31 represented for special dietary use solely as a food for  
32 infants by reason of its simulation of human milk or its  
33 suitability as a complete or partial substitute for human  
34 milk.

35 (3) BABY WIPE. Any moistened and disposable tissue or  
36 towel intended for cleansing the skin of a young child.

37 (4) BREAST MILK PUMPING PRODUCT. Any breast pump,  
38 breast milk storage bag, nursing pad, nursing bra, or other  
39 similar tangible personal property sold for the principal  
40 purpose of pumping and storing breast milk.

41 (5) BREAST PUMP. Any electrically or manually  
42 controlled device designed or marketed to be used to express  
43 milk from a human breast during lactation. The term includes  
44 any battery, AC adapter, or other power supply unit packaged  
45 and sold with the device to power the device.

46 (6) DIAPER. Any absorbent diaper or undergarment  
47 designed to be worn by a child who cannot control bladder or  
48 bowel movements.

49 (7) MATERNITY CLOTHING. Any clothing intended for a  
50 woman to wear during pregnancy and the postpartum period that  
51 is designed to accommodate the changes in body size and shape  
52 that occur as a result of a pregnancy.

53 (8) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads,  
54 sanitary napkins, panty liners, menstrual sponges, and  
55 menstrual cups, including disposable and washable versions of  
56 these items.



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57           Section 2. The Alabama Department of Revenue shall  
58 adopt rules and develop any tax forms, directions, and  
59 worksheets as necessary to effectuate the intent of this act.

60           Section 3. This act shall become effective on October  
61 1, 2024.



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### House of Representatives

Read for the first time and referred .....27-Feb-24  
to the House of Representatives  
committee on Ways and Means  
Education  
Read for the second time and placed .....06-Mar-24  
on the calendar:  
1 amendment  
Read for the third time and passed .....19-Mar-24  
as amended  
Yeas 102  
Nays 0  
Abstains 0

John Treadwell  
Clerk