

SB62 ENGROSSED



1 SB62

2 D4MWNTN-2

3 By Senators Orr, Sessions, Livingston, Allen, Gudger, Hovey,

4 Kitchens, Givhan, Price, Chesteen, Singleton, Williams,

5 Weaver, Butler, Stutts, Roberts, Shelnuttt, Jones, Coleman,

6 Hatcher, Coleman-Madison, Beasley, Kelley, Stewart, Bell

7 RFD: Finance and Taxation Education

8 First Read: 06-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 provide for definitions; and to provide for rulemaking authority.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) 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 sales and use taxes levied pursuant to Articles 1 and 2 of Chapter 23, Title 40, Code of Alabama 1975.

(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 giving milk and other drinks to a young child.

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



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29 (2) BABY WIPE. Any moistened and disposable tissue or
30 towel intended for cleansing the skin of a young child.

31 (3) BREAST MILK PUMPING PRODUCT. Any breast pump,
32 breast milk storage bag, nursing pad, nursing bra, or other
33 similar tangible personal property sold for the principal
34 purpose of pumping and storing breast milk.

35 (4) BREAST PUMP. Any electrically or manually
36 controlled device designed or marketed to be used to express
37 milk from a human breast during lactation. The term includes
38 any battery, AC adapter, or other power supply unit packaged
39 and sold with the device to power the device.

40 (5) DIAPER. Any absorbent diaper or undergarment
41 designed to be worn by a child who cannot control bladder or
42 bowel movements.

43 (6) MATERNITY CLOTHING. Any clothing intended for a
44 woman to wear during pregnancy and the postpartum period that
45 is designed to accommodate the changes in body size and shape
46 that occur as a result of a pregnancy.

47 (7) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads,
48 sanitary napkins, panty liners, menstrual sponges, and
49 menstrual cups, including disposable and washable versions of
50 these items.

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

54 Section 3. This act shall become effective on October
55 1, 2024.



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58 Senate

59 Read for the first time and referred06-Feb-24
60 to the Senate committee on Finance
61 and Taxation Education
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63 Read for the second time and placed14-Feb-24
64 on the calendar:
65 1 amendment
66
67 Read for the third time and passed29-Feb-24
68 as amended
69 Yeas 26
70 Nays 0
71 Abstains 0

72
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74 Patrick Harris,
75 Secretary.
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