

SB62 INTRODUCED



1 SB62
2 D4MWNTN-1
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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SYNOPSIS:

Under existing law, there are a variety of exemptions and exclusions applicable to state sales and use tax.

This bill would exempt the purchase of certain baby supplies, baby formula, maternity clothing, and menstrual hygiene products for personal use from sales and use tax.

A BILL
TO BE ENTITLED
AN ACT

To provide for a 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 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



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29 words and phrases have the following meanings:

30 (1) BABY BOTTLE. Any bottle fitted with a nipple for
31 giving milk and other drinks to a young child.

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

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

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

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

48 (5) DIAPER. Any absorbent diaper or undergarment
49 designed to be worn by a child who cannot control bladder or
50 bowel movements.

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

55 (7) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads,
56 sanitary napkins, panty liners, menstrual sponges, and



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57 menstrual cups, including disposable and washable versions of
58 these items.

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

62 Section 3. This act shall become effective on October
63 1, 2024.