HB152 ENGROSSED



- 1 HB152
- 2 77TP2EE-2
- 3 By Representatives Rafferty, Hollis, Drummond, Warren, Hulsey,
- 4 Shaver, DuBose, Holk-Jones, Hall, Morris, Givan, Clarke
- 5 RFD: Ways and Means Education
- 6 First Read: 04-Feb-25

HB152 Engrossed



1	
2	
3	A BILL
4	TO BE ENTITLED
5	AN ACT
6	
7	To provide for a state sales and use tax exemption for
8	purchases of certain baby supplies, baby formula, maternity
9	clothing, and menstrual hygiene products; to allow local
10	governments to adopt exemptions for these items; to provide
11	for definitions; and to provide for rulemaking authority.
12	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
13	Section 1. (a)(1) For the period commencing on
14	September 1, 2025, and ending August 31, 2028, the gross
15	receipts from the sale or sales of baby formula, baby bottles,
16	baby wipes, breast milk pumping equipment, breast pump,
17	diapers, maternity clothing, and menstrual hygiene products
18	for personal use are exempt from the state portion only of the
19	sales and use taxes levied pursuant to Articles 1 and 2 of
20	Chapter 23, Title 40, Code of Alabama 1975.
21	(2) The exemption provided in this section shall not
22	apply to county or municipal sales or use taxes unless
23	approved by resolution or ordinance adopted by the local
24	governing body.
25	(b) For the purpose of this subsection, the following
26	words and phrases have the following meanings:

- (1) BABY BOTTLE. Any bottle fitted with a nipple for 27 28 giving milk and other drinks to a young child.

HB152 Engrossed



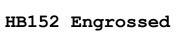
- 29 (2) BABY FORMULA. Any food which purports to be or is 30 represented for special dietary use solely as a food for 31 infants by reason of its simulation of human milk or its 32 suitability as a complete or partial substitute for human 33 milk.
- 34 (3) BABY WIPE. Any moistened and disposable tissue or 35 towel intended for cleansing the skin of a young child.
- 36 (4) BREAST MILK PUMPING PRODUCT. Any breast pump,
 37 breast milk storage bag, nursing pad, nursing bra, or other
 38 similar tangible personal property sold for the principal
 39 purpose of pumping and storing breast milk.
- (5) BREAST PUMP. Any electrically or manually
 controlled device designed or marketed to be used to express
 milk from a human breast during lactation. The term includes
 any battery, AC adapter, or other power supply unit packaged
 and sold with the device to power the device.
- 45 (6) DIAPER. Any absorbent diaper or undergarment
 46 designed to be worn by an individual who cannot control
 47 bladder or bowel movements.
- 48 (7) MATERNITY CLOTHING. Any clothing intended for a
 49 woman to wear during pregnancy and the postpartum period that
 50 is designed to accommodate the changes in body size and shape
 51 that occur as a result of a pregnancy.
- 52 (8) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads, 53 sanitary napkins, panty liners, menstrual sponges, and 54 menstrual cups, including disposable and washable versions of 55 these items.
- Section 2. The Alabama Department of Revenue shall



HB152 Engrossed

adopt rules and develop any tax forms, directions, and
worksheets as necessary to effectuate the intent of this act.

Section 3. This act shall become effective on September
1, 2025.





61 62

House of Representatives

63	House of Representatives
6.4	Dond for the first time and referred
64 65	Read for the first time and referred
66	committee on Ways and Means
67	Education
68	
69	Read for the second time and placed19-Mar-25
70	on the calendar:
71	0 amendments
72	
73	Read for the third time and passed20-Mar-25
74	as amended
75 76	Yeas 102
77	Nays 0 Abstains 0
78	ADSCAINS
79	
80	John Treadwell
81	Clerk
82	