

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



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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) For the period commencing on September 1, 2025, and ending August 31, 2028, 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 giving milk and other drinks to a young child.



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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.

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

56 Section 2. The Alabama Department of Revenue shall



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57 adopt rules and develop any tax forms, directions, and
58 worksheets as necessary to effectuate the intent of this act.
59 Section 3. This act shall become effective on September
60 1, 2025.



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House of Representatives

Read for the first time and referred04-Feb-25
to the House of Representatives
committee on Ways and Means
Education
Read for the second time and placed19-Mar-25
on the calendar:
0 amendments
Read for the third time and passed20-Mar-25
as amended
Yeas 102
Nays 0
Abstains 0

John Treadwell
Clerk