

# HB152 ENROLLED



1 HB152  
2 77TP2EE-3  
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 Enrolled

Enrolled, 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.

(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



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29 milk.

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

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

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

41 (6) DIAPER. Any absorbent diaper or undergarment  
42 designed to be worn by an individual who cannot control  
43 bladder or bowel movements.

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

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

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

55 Section 3. This act shall become effective on September  
56 1, 2025.



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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and  
was passed by the House 20-Mar-25.

John Treadwell  
Clerk

Senate

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**06-May-25**

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Passed