

# HB152 INTRODUCED



1 HB152

2 77TP2EE-1

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



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

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 the state portion of sales and use tax.

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



## HB152 INTRODUCED

29 Chapter 23, Title 40, Code of Alabama 1975.

30 (2) The exemption provided in this section shall not  
31 apply to county or municipal sales or use taxes unless  
32 approved by resolution or ordinance adopted by the local  
33 governing body.

34 (b) For the purpose of this subsection, the following  
35 words and phrases have the following meanings:

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

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

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

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

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

54 (6) DIAPER. Any absorbent diaper or undergarment  
55 designed to be worn by a child who cannot control bladder or  
56 bowel movements.



## HB152 INTRODUCED

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

61           (8) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads,  
62 sanitary napkins, panty liners, menstrual sponges, and  
63 menstrual cups, including disposable and washable versions of  
64 these items.

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

68           Section 3. This act shall become effective on September  
69 1, 2025.