

SB159 INTRODUCED



1 SB159
2 EB1P292-1
3 By Senator Orr
4 RFD: Finance and Taxation Education
5 First Read: 11-Feb-25



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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 state 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 state sales and use taxes levied pursuant to Articles 1 and 2 of Chapter 23, Title 40, Code of Alabama 1975.



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

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

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

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

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

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

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

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

56 (8) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads,



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57 sanitary napkins, panty liners, menstrual sponges, and
58 menstrual cups, including disposable and washable versions of
59 these items.

60 Section 2. This act shall become effective on
61 September 1, 2025.