HB236

MV7LHW1-1

By Representatives Rafferty, Daniels, Hollis, Hall, DuBose, Warren, Drummond, Clarke, Boyd, Hulsey, Morris, Wood (D), Shaver, Wilcox, Collins

RFD: Ways and Means Education

First Read: 27-Feb-24

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

(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 milk.

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

(4) BREAST MILK PUMPING PRODUCT. Any breast pump, breast milk storage bag, nursing pad, nursing bra, or other similar tangible personal property sold for the principal 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.

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

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

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

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

Section 2. The Alabama Department of Revenue shall 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 October 1, 2024.