



**House Ways and Means Education Reported Substitute
for HB236**

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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) 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



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29 giving milk and other drinks to a young child.

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

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

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

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

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

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

53 (8) MENSTRUAL HYGIENE PRODUCT. Tampons, menstrual pads,
54 sanitary napkins, panty liners, menstrual sponges, and
55 menstrual cups, including disposable and washable versions of
56 these items.



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

60 Section 3. This act shall become effective on October
61 1, 2024.