
NOTICE

Monday, July 1, 2025

State Sales and Use Tax Exemption for Baby Items and Female Items

Act 2025-304 provides a state sales and use tax exemption for baby formula, baby bottles, baby wipes, breast milk pumping equipment, breast pumps, diapers, maternity clothing, and menstrual hygiene products for personal use. Beginning September 1, 2025, and ending August 31, 2028, these products are exempt from state sales and use taxes.

This exemption shall not apply to county and municipal sales or use taxes, unless approved by resolution or ordinance adopted by the local governing body to provide a corresponding local tax exemption.

Effective Date: September 1, 2025

For more information, email STExemptionUnit@revenue.alabama.gov.

Contact

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