



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 1099

H.P. 721

House of Representatives, March 18, 2025

An Act to Exempt Diapers from Sales Tax

Received by the Clerk of the House on March 14, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative MURPHY of Scarborough.
Cosponsored by President DAUGHTRY of Cumberland and
Representatives: COLLAMORE of Pittsfield, DODGE of Belfast, KUHN of Falmouth, LEE of
Auburn, MOONEN of Portland, QUINT of Hodgdon, SALISBURY of Westbrook, Senator:
PIERCE of Cumberland.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§116** is enacted to read:

3 **116. Diapers.** Beginning January 1, 2026, sales of disposable and reusable diapers,
4 including diaper covers, wraps and diaper fasteners that are used with reusable diapers. For
5 the purposes of this subsection, "diaper" means an absorbent garment worn by humans who
6 are incapable of or having difficulty controlling their bladders or bowel movements that is
7 marketed to be worn by adults or children.

8 **SUMMARY**

9 This bill provides a sales tax exemption for disposable and reusable diapers, including
10 diaper covers, wraps and diaper fasteners, that are marketed to be worn by adults or
11 children.