

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Marcus S. Vaughn***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing for certain sales and use tax exemptions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marcus S. Vaughn</i>	<i>9th Norfolk</i>	<i>8/15/2023</i>

**HOUSE . . . . . No.**

By Representative Vaughn of Wrentham, a petition (subject to Joint Rule 12) of Marcus S. Vaughn for legislation to provide for certain sales and use tax exemptions for certain items for infants and children. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

An Act providing for certain sales and use tax exemptions.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 6 of chapter 64H of the General Laws, as appearing in the 2022 Official Edition,  
2 is hereby amended by adding the following paragraph:-

3 (yy)(1) Notwithstanding any general or special law to the contrary, sales of non-  
4 prescription breast pumps, baby lotions, baby oils, baby powders, infant supplies including baby  
5 harnesses, carriages, strollers, car seats, restraints, changing tables, cribs and crib blankets,  
6 diaper bags, nursing bottles, nipples, teething items or baby wipes.

7 (2)Notwithstanding any general or special law to the contrary, sales of certain apparel  
8 products intended to be worn or carried on or about the human body by children 5 years of age  
9 and younger, including children’s diapers, children’s clothing, children’s accessories and  
10 children’s shoes. “Children’s clothing” shall include items intended to be worn or carried on or  
11 about the human body by children 5 years of age and younger, such as shirts, pants, shorts,  
12 dresses, skirts, coveralls, pajamas, socks, undergarments, suits, uniforms, outerwear, bathing

13 suits, costumes, and safety clothing. “Children’s accessories” shall include non-clothing items  
14 that are intended to be worn or carried on or about the human body by children 5 years of age  
15 and younger, such as gloves, hosiery, belts, bibs, hair accessories, scarves, ties and hats.  
16 “Children’s accessories” shall not include items such as bags, wallets, jewelry, watches, fabrics,  
17 sports equipment, umbrellas or wigs.