HOUSE DOCKET, NO. 60 FILED ON: 1/3/2025

HOUSE . . . . . No. 3267

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 relative to a sales tax exemption for the needs of young children.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Marcus S. Vaughn	*9th Norfolk*	*1/3/2025*

HOUSE DOCKET, NO. 60 FILED ON: 1/3/2025

HOUSE . . . . . No. 3267

By Representative Vaughn of Wrentham, a petition (accompanied by bill, House, No. 3267) of Marcus S. Vaughn relative to a sales tax exemption for certain apparel products for children. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE DOCKET, NO. *4449* OF 2023-2024.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act relative to a sales tax exemption for the needs of young children.

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

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

(yy) Sales of certain apparel products intended to be worn or carried on or about the human body by children 5 years of age and younger, including children's diapers, children's clothing, children's accessories and children's shoes. "Children's clothing" shall include items intended to be worn or carried on or about the human body by children 5 years of age and younger, such as shirts, pants, shorts, dresses, skirts, coveralls, pajamas, socks, undergarments, suits, uniforms, outerwear, bathing suits, costumes, and safety clothing. "Children's accessories" shall include non-clothing items that are intended to be worn or carried on or about the human body by children 5 years of age and younger, such as gloves, hosiery, belts, bibs, hair

accessories, scarves, ties and hats. “Children’s accessories” shall not include items such as bags, wallets, jewelry, watches, fabrics, sports equipment, umbrellas or wigs.