

HB 647 -- DIAPER BANK TAX CREDIT

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This bill reauthorizes the provisions of the "Diaper Bank Tax Credit" by extending the sunset date to December 31, 2031.

The bill expands the definition of a "diaper bank" by meeting the following criteria:

- (1) The diaper bank collects, purchases, warehouses, and manages a community inventory of disposable diapers;
- (2) The diaper bank regularly distributes a consistent and reliable supply of diapers; and
- (3) The diaper bank is a member of a national network organization serving all 50 states through which certification demonstrates nonprofit best practices, data-driven program design, and equitable distribution that focuses on best serving infants, children, and incontinent adults.

This bill is similar to HB 2384 (2024).