

AB 1596: Infant Car Seats Sales Tax Holiday

Assemblymember Laurie Davies

IN BRIEF

AB 1596 would, on and after January 1, 2027, and before January 1, 2032, exempt from state sales taxes the gross receipts from the sale of, and the storage, use, or other consumption of, infant car seats.

THE ISSUE

California, like many parts of the country, is experiencing an affordability crisis unseen in a generation since the 2008 recession. Prices for everyday goods and essentials have unfortunately risen to rates that families struggle to afford. Many now have to choose between filling up their gas tanks or buying groceries. In order to help young families survive, we must reduce the tax barrier on essential safety items, such as infant car seats.

Car seats are not optional consumer goods; they are literally life-saving, non-negotiable necessities for transporting an infant home from the hospital and throughout early childhood. Car seats, especially those meeting the highest safety standards (e.g., convertible or rear-facing seats for toddlers), can be expensive, often ranging from \$150 to \$500. Sales tax adds significant cost, creating a financial barrier that may pressure low-income families to use unsafe, expired, or secondhand seats.

Exempting the sales tax provides a meaningful, targeted form of financial relief to parents and caregivers during one of the most expensive times of life. While the tax savings on a single seat might be modest, the collective relief across the mandatory lifespan of multiple seats (infant, convertible, booster) is substantial. Studies consistently show that properly used child safety seats dramatically reduce the risk of injury and death in a crash. Efforts such as AB 1596 that encourages the purchase and use of appropriate restraints is a direct investment in public health.

CURRENT LAW

Existing state sales and use tax laws impose a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state.

California already exempts various early childcare items from the sales tax including diapers.

California law (Vehicle Code 27360) mandates the use of car seats for children, requiring all children under eight years old to be secured in an appropriate restraint.

THE SOLUTION

AB 1596 would grant a sales tax holiday for up to five years for the sale, purchase and use of infant car seats that meet national highway safety standards.

FOR MORE INFORMATION

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