An Act providing an exemption from the sales and use tax for sales of breast pumps, breast

pump collection and storage supplies, breast pump kits, breast pump parts, and certain

services to maintain and repair breast pumps.

Breast pumps, breast pump collection and storage supplies, breast pump kits, breast pump

parts, and certain services to maintain and repair breast pumps are basic necessities that

should be exempt from sales and use tax — just as infant formula is not subject to tax

currently — even if they do not fall within the overly rigid definition of durable medical

equipment.

These pumps and supplies are used to express and collect breast milk for a variety of reasons,

including: when infants are premature and unable to latch, when infants have severe feeding

problems, when mothers have difficulty establishing or maintaining an adequate milk supply,

when mothers have temporary breastfeeding problems, and when mothers and infants are

separated for prolonged periods due to hospitalization. The pumps and supplies also

empower an increasing number of mothers to continue to feed breast milk to newborns for

longer periods when they return to work following the birth of their infants.

Be It Enacted...

1. Receipts from sales of a breast pump, repair and replacement parts therefor, a breast

pump kit, and breast pump collection and storage supplies are exempt from [cite sales

and use tax or equivalent].

2. Receipts from charges for installing repair and replacement parts in, maintaining,

servicing, or repairing a breast pump that is exempt from tax pursuant to paragraph 1.

of this section are exempt from [cite sales and use tax or equivalent].

Definitions

“Breast pump” means an electrically or manually controlled pump device designed or marketed to be used to express milk from a human breast during lactation. “Breast pump” includes the electrically or manually controlled pump device and any battery, AC adapter, or other power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

“Breast pump collection and storage supplies” means items of tangible personal property designed or marketed to be used in conjunction with a breast pump to collect milk expressed from a human breast and to store collected milk until it is ready for consumption. “Breast pump collection and storage supplies” includes, but is not limited to: breast shields and breast shield connectors; breast pump tubes and tubing adapters; breast pump valves and membranes; backflow protectors and backflow protector adaptors; bottles and bottle caps specific to the operation of the breast pump; breast milk storage bags; and other items that may be useful to initiate, support, or sustain breast-feeding using a breast pump during lactation, that may be sold separately, but are generally sold as part of a breast pump kit.

“Breast pump collection and storage supplies” does not include: (i) bottles and bottle caps not specific to the operation of the breast pump, (ii) breast pump travel bags and other similar carrying accessories, including ice packs, labels and other similar products, (iii) breast pump cleaning supplies, (iv) nursing bras, bra pads, breast shells and other similar products and (v) creams, ointments, and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples; unless sold as part of a breast pump kit pre-packaged by the breast pump manufacturer or distributor.

“Breast pump kit” means a kit that contains a breast pump and one or more of the following items: breast pump collection and storage supplies; and other taxable items of tangible personal property that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, so long as the other taxable items of tangible personal property sold with the breast pump kit at the time of sale are less than 10% of the total sales price of the breast pump kit.