

Model Breast Pump Sales Tax Exemption Legislation

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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 — For the purposes of this section:

1. “Breast pump” means an electrically or manually controlled pump device 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

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power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

2. “Breast pump collection and storage supplies” means items of tangible personal property 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 related items sold as part of a breast pump kit.
3. “Breast pump kit” means a set that contains one or more of the following items: a breast pump; breast pump collection and storage supplies; and other taxable items of tangible personal property that may be useful to initiate, support, or sustain breast-feeding 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 50% of the total sales price of the breast pump kit.