

State	Are breast pumps taxable?	Does state have existing language addressing breast pumps?	If state has language, what is nature of existing language?	Statutory/Regulatory Language Related to Breast Pumps	Model language impact
Arkansas	Yes	No	n/a	n/a	No current language to impact
Georgia	Yes	Yes	Durable Medical Equipment (DME), including breast pumps, is tax exempt when sold or used if the individual has a prescription.	(1) Purpose. This Rule sets forth the application of sales and use tax to certain drugs, durable medical equipment, prosthetic devices, and other medical items. (2) Definitions. For the purposes of this Rule, the following definitions and explanations of terms shall apply:.. (b) Durable medical equipment. 1. "Durable medical equipment" means equipment, including repair and replacement parts for the same, that: i. Can withstand repeated use; ii. Is primarily and customarily used to serve a medical purpose; iii. Generally is not useful to a person in the absence of illness or injury; iv. Is not worn in or on the body; and v. Is not "mobility enhancing equipment." 2. Examples of durable medical equipment include but are not limited to: i. Hospital beds, mattresses, and bedding-related attachments; ii. Drug infusion equipment (non-implanted), nebulizers, vaporizers, oxygen concentrators, infant apnea monitors, and ventilators; iii. Sitz bath chairs, bed pans, urinals; iv. Heat lamps, heat pads, and hot water bottles; and v. Blood glucose monitors, electronic nerve stimulators (non-implanted), breast pumps, and insulin infusion pumps (non-implanted). Ga. Comp. R. & Regs. § 560-12-2-.30  The sales and use taxes levied or imposed by this article shall not apply to:.. (54) The sale or use of any durable medical equipment that is sold or used pursuant to a prescription or prosthetic device that is sold or used pursuant to a prescription Ga. Code Ann. § 48-8-3.	Would provide an exemption without a prescription
Indiana	Yes	No	n/a	n/a	No current language to impact
Iowa	Yes	Yes	Breast pumps are explicitly stated as items that are "generally taxable"	"Medical equipment and supplies." The scope of the term "medical equipment and supplies" is broader than the terms "prescription drugs" or "medical devices." While all exempt prescription drugs are medical supplies and all exempt medical devices are medical equipment, not all medical equipment and supplies are exempt medical devices or prescription drugs. The following is a nonexclusive list of items which are medical equipment or supplies, but are not prescription drugs or medical devices exempt from tax under subrules 231.6(1), 231.8(1), and 231.8(2) and rule 701—231.7(423). Sales of the following items are generally taxable...Breast pumps Iowa Admin. Code § 701-231.8(43)(g)	Provides definition and a tax exemption
Kansas	Yes	No	n/a	n/a	No current language to impact
Kentucky	Yes	Yes	Breast pumps are covered under Medicaid under certain circumstances that make breast feeding difficult or impossible	(9) An electric breast pump shall be covered for the following: (a) Medical separation of mother and infant; (b) Inability of an infant to nurse normally due to a significant feeding problem; or (c) An illness or injury that interferes with effective breast feeding. 907 Ky. Admin Code 1:479	Would not impact breast pump coverage under Medicaid
Michigan	Yes	No	n/a	n/a	No current language to impact
Minnesota	No	Yes	Breast pumps and other baby products are tax exempt	The gross receipts from the sale and purchase of, and storage, distribution, use, or consumption of the items contained in this section are specifically exempted from the taxes imposed by this chapter... Baby products. Breast pumps, baby bottles and nipples, pacifiers, teething rings, and infant syringes are exempt. Minn. Stat. Ann. § 297A.67	No substantive change

Nebraska	Yes	Yes	Breast pump rentals are covered under state medical assistance programs under certain circumstances	<p>Breast Pumps - Covered for clients who are breast feeding if one of the conditions listed below for short term or long term rental are met. Hospital grade breast pumps are covered only on a rental basis.</p> <p>SHORT TERM RENTAL (up to 2 months)</p> <ol style="list-style-type: none"> <li>1. Infant/neonate with abnormal weight loss</li> <li>2. Hyperbilirubinemia</li> <li>3. Inadequate milk supply</li> <li>4. Mastitis</li> <li>5. Acutely ill infant</li> <li>6. Infant food allergy (to maintain milk supply for a limited period until off the offending foods)</li> <li>7. Medical condition of mother that precludes feeding infant at breast (examples include, but not limited to: mom on radioactive compound or other medication short term)</li> <li>8. Maternal post-partum complications (examples but not limited to: excessive fluids during delivery, maternal blood loss, D&amp;C)</li> </ol> <p>LONG TERM RENTAL (up to 6 months, with one additional 6 month period if medically necessary)</p> <ol style="list-style-type: none"> <li>1. Congenital abnormality of the infant (examples, but not limited to: cleft lip/palate, Down syndrome, other syndrome with poor suck/swallow, abnormal anatomy, congenital heart disease)</li> <li>2. Neurologic abnormality of the infant (examples, but not limited to: low tone, poor suck/swallow reflex)</li> <li>3. Prematurity (less than 37 weeks gestation)</li> <li>4. Latch difficulties</li> </ol> <p>Supplies/Accessories: During rental of a breast pump, supplies and accessories necessary for proper functioning and effective use of the pump are included in the rental allowance. For the purchase of a pump, the allowance includes supplies and accessories needed for one month. Accessories and supplies are payable only as a replacement for use with client-owned pumps for clients whose condition meets the criteria for coverage of the pump.</p> <p>471 NE ADC § 7-013</p>	Would not impact breast pump rental coverage under state medical assistance programs
Nevada	Yes	No	n/a	n/a	No current language to impact
New Jersey	No	Yes	Breast pumps are explicitly tax exempt	<p>a. Receipts from sales of a breast pump, repair and replacement parts therefor, and breast pump collection and storage supplies to an individual purchaser for home use are exempt from the tax imposed under the "Sales and Use Tax Act," P.L.1966, c. 30 (C.54:32B-1 et seq.).</p> <p>b. Receipts from charges for installing repair and replacement parts in, maintaining, servicing, or repairing a breast pump that is exempt from tax pursuant to subsection a. of this section are exempt from the tax imposed under the "Sales and Use Tax Act," P.L.1966, c. 30 (C.54:32B-1 et seq.).</p> <p>c. Receipts from sales of a breast pump kit to an individual purchaser for home use are exempt from the tax imposed under the "Sales and Use Tax Act," P.L.1966, c. 30 (C.54:32B-1 et seq.), if the breast pump kit is comprised entirely of a breast pump and breast pump collection and storage supplies, or is comprised entirely of breast pump collection and storage supplies, that are exempt from tax pursuant to subsection a. of this section. If the breast pump kit is comprised of a breast pump, breast pump collection and storage supplies, and other taxable items of tangible personal property, or is comprised of breast pump collection and storage supplies and other taxable items of tangible personal property, the receipts from the sale of the breast pump kit are subject to tax unless the sales price of the other taxable items of tangible personal property packaged and sold with the breast pump kit at the time of sale is 10% or less of the total sales price of the breast pump kit.</p> <p>d. For purposes of this section:</p> <p>"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 AC adapter or other external power supply unit packaged and sold with the pump device at the time of sale to power the pump device.</p> <p>"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" include, but are 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 pre-packaged by the breast pump manufacturer. "Breast pump collection and storage supplies" does not include: bottles and bottle caps not specific to the operation of the breast pump; breast pump travel bags and other similar carrying accessories, including ice packs, labels, and other similar products, unless sold as part of a breast pump kit pre-packed by the breast pump manufacturer; breast pump cleaning supplies, unless sold as part of a breast pump kit pre-packaged by the breast pump manufacturer; nursing bras, bra pads, breast shells, and other similar products; and creams, ointments, and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples.</p> <p>"Breast pump kit" means a pre-packaged 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.</p> <p>N.J. Stat. Ann. § 54:32B-8.63</p>	No substantive change
North Carolina	Yes	No	n/a	n/a	No current language to impact
North Dakota	Yes	No	n/a	n/a	No current language to impact
Ohio	Yes	No	n/a	n/a	No current language to impact
Oklahoma	No	Yes	Breast pumps are explicitly tax exempt	<p>(a) General provisions. Sales of medical appliances, medical devices and other medical equipment are exempt if all of the following requirements are met:</p> <p>(g) Other examples. The following nonexclusive list contains other examples of medical appliances, medical devices, and medical equipment that qualify for the exemption described herein:...(38) Breast pumps.</p> <p>Okla. Admin. Code § 710:65-13-173</p>	No substantive change

<b>Rhode Island</b>	Yes	Yes	Breast pumps are covered under the WIC program	(2) The cost of dietary assessments for the purpose of certification and the cost of prescribing and issuing supplemental foods shall not be applied to the one-sixth minimum amount required to be spent on nutrition education. Costs to be applied to the one-sixth minimum amount required to be spent on nutrition education may include, but need not be limited to:...(d) The cost of breastfeeding promotion and support, education and encouragement is an allowable nutrition education cost. Breastfeeding costs include the above categories and specific breastfeeding aids such as breast pumps, nursing bras, and nursing pads, which directly support the initiation and continuation of breastfeeding, and salary and benefits expenses of peer counselors to assist women to continue with an initial decision to breastfeed. 216-RICR-20-05-3.9 & R.I. Admin. Code § 31-1-40:3.10	Breast pump coverage under WIC not impacted
<b>South Dakota</b>	Yes	Yes	Claims may be submitted for breast pumps for individuals receiving medical services from the state Department of Social Services if they have a prescription	Claims for medical equipment must be submitted at the provider's usual and customary charge. If it is the provider's custom to charge the general public for handling, delivery, and taxes, those charges may be included in the provider's usual and customary charge. A provider may not bill the department for equipment until the equipment has been delivered to the recipient. A claim may not be submitted for covered medical equipment until the certificate of medical necessity is properly completed and in the recipient's record. A copy of the physician's written prescription, the invoice showing the purchase price of the equipment, the certificate of medical necessity, and other documentation required does not need to be submitted with the claim unless required; however, it must be maintained by the provider in the recipient's record and made available on request. Covered equipment must be billed using the applicable procedure code contained in Health Care Common Procedure Coding System (HCPCS). A claim for a breast pump must be submitted using the child's recipient identification number. A provider may not submit claims that do not meet the criteria contained in this chapter. ARSD 67:16:29:09	Will not impact claims submitted to the Department of Social Services
<b>Tennessee</b>	Yes	No	n/a	n/a	No current language to impact
<b>Utah</b>	Yes	No	n/a	n/a	No current language to impact
<b>Vermont</b>	Yes	No	n/a	n/a	No current language to impact
<b>Washington</b>	Yes	Yes	Until 1/1/21 health plans or student health plans will cover breast pumps for covered individuals expecting the birth or adoption of a child.  Pharmacies may issue breast pumps to licensed midwives.	A health plan or student health plan, including student health plans deemed by the insurance commissioner to have a short-term limited purpose or duration or to be guaranteed renewable while the covered person is enrolled as a regular full-time undergraduate or graduate student at an accredited higher education institution, shall provide coverage for:...(f) The following reproductive health-related over-the-counter drugs and products approved by the federal food and drug administration: Prenatal vitamins for pregnant persons; and breast pumps for covered persons expecting the birth or adoption of a child. Wash. Code Ann. §48.43.072 (effective until January 1, 2021)  Licensed midwives may purchase and use legend drugs and devices as follows...Pharmacies may issue breast pumps, compression stockings and belts, maternity belts, diaphragms and cervical caps, ordered by licensed midwives. Wash. Admin. Code § 246-834-250	No impact for health plans or student health plans or the purchases. Midwives purchases of breast pumps will become tax exempt
<b>West Virginia</b>	Yes	Yes	Breast pumps are explicitly taxable	Examples of Durable Medical Equipment that are not covered expenses:...breast pump W. Va. Code St. R § 151-1 Attachment A	Would provide an exemption
<b>Wisconsin</b>	Yes	No	n/a	n/a	No current language to impact
<b>Wyoming</b>	Yes	No	n/a	n/a	No current language to impact