

State and Local Advisory Council Request and Assignment Form

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 5/2/19

Name of State or Person(s) submitting request: Joe Rinzel, Pumps for Parity Coalition

Contact Person: Joe Rinzel

Address: 513 King Street, Ste 300, Alexandria VA 22214

Phone: 703 684 1110 Email: jrinzel@multistate.us

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.)

Section 104: Defined Terms; Section 209: Product-Based Exemption; Section 316: Enactment of Exemptions; Appendix B: Index of Definitions; and Appendix C: Library of Definitions

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

Should the SSUTA adopt a product-based definition of breast pumps, breast pump supplies, breast pump kits, and repair services that can be used where desired by members states?

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

Under current law, sales of breast pumps, breast pump supplies, breast pump kits, and repair services are subject to the sales and use tax in many states. Several states do exempt these products, however, with recent exemptions adopted in New Jersey and being considered presently in Connecticut and Pennsylvania. There is little uniformity currently with regard to these exemptions. Some are product-based exemptions, some are use-based, some are incorporated as part of a broader category (e.g., DME), and some are a combination (e.g., exempt as DME when provided pursuant to a prescription).

A new coalition - Parity for Pumps - has formed to advocate for a product-based exemption in all sales tax states. To facilitate uniformity and compliance, it may be advisable for the SSUTA to adopt a product-based definition of breast pumps, breast pump supplies, breast pump kits, and repair services that can be used where desired by members states.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

The proposed outcome is a product-based definition of breast pumps, breast pump supplies, breast pump kits, and repair services that is recommended to the Governing Board for adoption and inclusion in the SSUTA Appendices B (Index of Definitions) and C (Library of Definitions).

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160
www.streamlinedsalestax.org

For SST Governing Board Use

Approved by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

[Click here to enter text.](#)

Denied by: [Click here to enter name.](#) **Date:** [Click here to select a date.](#)

Form F0021 Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board's website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up the request at the next SLAC Steering Committee meeting. Any decision by the SLAC Steering Committee shall be reported to the Governing Board at its next meeting. In the interim, a request approved by the SLAC Steering Committee can be assigned to a SLAC workgroup. The Governing Board may approve, deny or modify the request at any time.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the **INTERPRETATION/ DEFINITION REQUEST** form.)