



2023-2024 General Assembly

HOUSE BILL 259: 2023 Appropriations Act, Sec. 42.16: Exempt Breast Pumps, Breast Pump Collection and Storage Supplies, and Repair and Replacement Parts

Committee:
Introduced by:
Analysis of: Sec. 42.16 of S.L. 2023-134

Date: November 29, 2023
Prepared by: Trina Griffin
Staff Attorney

OVERVIEW: Section 42.16 of S.L. 2023-134 exempts breast pumps, including repair and replacement parts, and breast pump collection and storage supplies from sales tax.

This section became effective for sales occurring on or after November 1, 2023.

CURRENT LAW: Absent a specific exemption, all tangible personal property is subject to the imposition of State and local sales tax, which would include breast pumps.

The federal Patient Protection and Affordable Care Act requires health insurance plans to cover the costs of breastfeeding support, counseling, and equipment for the duration of breastfeeding, including the purchase or rental of a breast pump. In addition, lower-income women may access a breast pump through Medicaid or the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).

As of the date of this analysis, 7 other states have an exemption for breast pumps and accessories and 15 states have some type of conditional exemption, such as requiring that the equipment be purchased with a prescription.

BILL ANALYSIS: This section exempts from sales tax purchases of breast pumps, including repair and replacement parts, breast pump collection and storage supplies, and breast pump kits.

With respect to collection and storage supplies, the term is defined to include items such as breast shields, breast shield connectors, tubes, valves and membranes, backflow protectors, bottles and bottle caps that are specific to the operation of the breast pump, and breast milk storage bags. The term does not include items such as bottles and bottle caps not specific to the operation of the breast pump, breast pump travel bags and ice packs, breast pump cleaning supplies, nursing bras, bra pads, creams ointments, and similar products that relieve breastfeeding-related symptoms.

EFFECTIVE DATE: This section became effective for sales occurring on or after November 1, 2023.

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