

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1364

By: Representatives Clowney, Bentley, Pilkington, Lundstrum

By: Senator B. Davis

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO BREASTFEEDING; TO CREATE A SALES AND USE TAX EXEMPTION FOR BREAST PUMPS, BREAST PUMP COLLECTION AND STORAGE SUPPLIES, BREAST PUMP KITS, AND RELATED ITEMS; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION FOR BREAST PUMPS, BREAST PUMP COLLECTION AND STORAGE SUPPLIES, BREAST PUMP KITS, AND RELATED ITEMS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is amended to add an additional section to read as follows:

26-52-455. Breast pumps and related items.

(a) As used in this section:

(1)(A) "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.

(B) "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;

(2)(A) "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.

(B) "Breast pump collection and storage supplies" includes, but is not limited to:

- (i) Breast shields and breast shield connectors;
- (ii) Breast pump tubes and tubing adapters;
- (iii) Breast pump valves and membranes;
- (iv) Backflow protectors and backflow protector adapters;
- (v) Bottles and bottle caps specific to the operation of the breast pump;
- (vi) Breast milk storage bags; and
- (vii) Other items that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, that may be sold separately, but are generally sold as part of a breast pump kit.

(C) "Breast pump collection and storage supplies" does not include the following unless sold as part of a breast pump kit pre-packaged by the breast pump manufacturer or distributor:

- (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; and

(3) "Breast pump kit" means a kit that contains a breast pump and one (1) 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 ten percent (10%) of the total sales price of the breast pump kit.

(b) The gross receipts or gross proceeds derived from the sale of the following are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

(1) A breast pump;

(2) Breast pump collection and storage supplies;

(3) A breast pump kit;

(4) A breast pump travel bag and the accessories used to facilitate the use of a portable breast pump, including without limitation ice packs, labels, and other similar products; and

(5) Repair and replacement parts for a breast pump or a breast pump kit.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.