

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H1/16/25
A Bill

HOUSE BILL 1016

Representatives Ennett, A. Collins, Springer

For An Act To Be Entitled

AN ACT TO AMEND THE SALES AND USE TAXES APPLICABLE TO CERTAIN ITEMS; TO CREATE A SALES AND USE TAX EXEMPTION FOR MENSTRUAL DISCHARGE COLLECTION DEVICES; TO CREATE A SALES AND USE TAX EXEMPTION FOR DIAPERS; TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO BREASTFEEDING; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION FOR MENSTRUAL DISCHARGE COLLECTION DEVICES; TO CREATE A SALES AND USE TAX EXEMPTION FOR DIAPERS; AND TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO BREASTFEEDING.

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

SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions for certain products and services, is amended to add additional subdivisions to read as follows:

(45)(A) Gross receipts or gross proceeds derived from the sale of menstrual discharge collection devices.

(B) As used in this subdivision (45):

(i)(a) "Menstrual discharge collection devices" means tampons, panty liners, menstrual cups, pads, and other similar tangible personal property designed for use in connection with the human menstrual



cycle, but does not include grooming and hygiene products.

(b) "Menstrual discharge collection devices" includes period underwear and all other items of clothing that are marketed specifically for use as menstrual discharge collection devices for the human menstrual cycle, such as period swimwear, period running shorts, and period sleep shorts;

(ii) "Grooming and hygiene products" means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, regardless of whether the items meet the definition of "over-the-counter-drugs"; and

(iii) "Over-the-counter-drug" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66, as it existed on January 1, 2025; and

(46)(A) Gross receipts or gross proceeds derived from the sale of diapers, children and adult, including disposable diapers.

(B) As used in this subdivision (46), "diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

SECTION 2. Arkansas Code Title 26, Chapter 52, Subchapter 4, is amended to add an additional section to read as follows:

26-52-457. 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, alternating current 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 without limitation:

(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
adaptors;

(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:

(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; or

(v) Creams, ointments, and other similar products
that relieve breastfeeding-related symptoms or conditions of the breasts or
nipples unless sold as part of a breast pump kit prepackaged by the breast
pump manufacturer or distributor; and

(3) "Breast pump kit" means a kit that contains a breast pump
and one (1) or more of the following items:

(A) Breast pump collection and storage supplies; and

(B) 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 the 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 baby bottle;
- (2) A baby bottle nipple;
- (3) A baby bottle sterilizer;
- (4) A breast pump;
- (5) A breast pump kit;
- (6) Breast pump collection and storage supplies;
- (7) Nipple shields; and
- (8) Nursing pads.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective on the first day of the calendar quarter following the effective date of this act.

/s/Ennett