

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1364

5 By: Representatives Clowney, Bentley, Pilkington, Lundstrum
6 By: Senator B. Davis
7

For An Act To Be Entitled

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

16 TO CREATE A SALES AND USE TAX EXEMPTION
17 FOR BREAST PUMPS, BREAST PUMP COLLECTION
18 AND STORAGE SUPPLIES, BREAST PUMP KITS,
19 AND RELATED ITEMS.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
26 amended to add an additional section to read as follows:

27 26-52-455. Breast pumps and related items.

28 (a) As used in this section:

29 (1)(A) "Breast pump" means an electrically or manually
30 controlled pump device designed or marketed to be used to express milk from a
31 human breast during lactation.

32 (B) "Breast pump" includes the electrically or manually
33 controlled pump device and any battery, AC adapter, or other power supply
34 unit packaged and sold with the pump device at the time of sale to power the
35 pump device;

36 (2)(A) "Breast pump collection and storage supplies" means items



1 of tangible personal property designed or marketed to be used in conjunction
 2 with a breast pump to collect milk expressed from a human breast and to store
 3 collected milk until it is ready for consumption.

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

6 (i) Breast shields and breast shield connectors;

7 (ii) Breast pump tubes and tubing adapters;

8 (iii) Breast pump valves and membranes;

9 (iv) Backflow protectors and backflow protector
 10 adapters;

11 (v) Bottles and bottle caps specific to the
 12 operation of the breast pump;

13 (vi) Breast milk storage bags; and

14 (vii) Other items that may be useful to initiate,
 15 support, or sustain breastfeeding using a breast pump during lactation, that
 16 may be sold separately, but are generally sold as part of a breast pump kit.

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

20 (i) Bottles and bottle caps not specific to the
 21 operation of the breast pump;

22 (ii) Breast pump travel bags and other similar
 23 carrying accessories, including ice packs, labels, and other similar
 24 products;

25 (iii) Breast pump cleaning supplies;

26 (iv) Nursing bras, bra pads, breast shells, and
 27 other similar products; and

28 (v) Creams, ointments, and other similar products
 29 that relieve breastfeeding-related symptoms or conditions of the breasts or
 30 nipples; and

31 (3) "Breast pump kit" means a kit that contains a breast pump
 32 and one (1) or more of the following items: breast pump collection and
 33 storage supplies, and other taxable items of tangible personal property that
 34 may be useful to initiate, support, or sustain breastfeeding using a breast
 35 pump during lactation, so long as the other taxable items of tangible
 36 personal property sold with the breast pump kit at the time of sale are less

1 than ten percent (10%) of the total sales price of the breast pump kit.

2 (b) The gross receipts or gross proceeds derived from the sale of the
3 following are exempt from the gross receipts tax levied by this chapter and
4 the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,
5 § 26-53-101 et seq.:

6 (1) A breast pump;

7 (2) Breast pump collection and storage supplies;

8 (3) A breast pump kit;

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

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

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