

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025

A Bill

HOUSE BILL 1016

4
5 By: Representative A. Collins
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For An Act To Be Entitled

8
9 AN ACT TO AMEND THE SALES AND USE TAXES APPLICABLE TO
10 CERTAIN ITEMS; TO CREATE A SALES AND USE TAX
11 EXEMPTION FOR MENSTRUAL DISCHARGE COLLECTION DEVICES;
12 TO CREATE A SALES AND USE TAX EXEMPTION FOR DIAPERS;
13 TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN
14 ITEMS RELATED TO BREASTFEEDING; AND FOR OTHER
15 PURPOSES.
16
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Subtitle

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19 TO CREATE A SALES AND USE TAX EXEMPTION
20 FOR MENSTRUAL DISCHARGE COLLECTION
21 DEVICES; TO CREATE A SALES AND USE TAX
22 EXEMPTION FOR DIAPERS; AND TO CREATE A
23 SALES AND USE TAX EXEMPTION FOR CERTAIN
24 ITEMS RELATED TO BREASTFEEDING.
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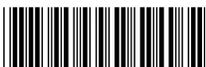
26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions
29 for certain products and services, is amended to add additional subdivisions
30 to read as follows:

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

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

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



1 cycle, but does not include grooming and hygiene products.

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

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

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

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

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

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

22 26-52-457. Breast pumps and related items.

23 (a) As used in this section:

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

27 (B) "Breast pump" includes the electrically or manually
28 controlled pump device and any battery, alternating current adapter, or other
29 power supply unit packaged and sold with the pump device at the time of sale
30 to power the pump device;

31 (2)(A) "Breast pump collection and storage supplies" means items
32 of tangible personal property designed or marketed to be used in conjunction
33 with a breast pump to collect milk expressed from a human breast and to store
34 collected milk until it is ready for consumption.

35 (B) "Breast pump collection and storage supplies" includes
36 without limitation:

1 (i) Breast shields and breast shield connectors;
 2 (ii) Breast pump tubes and tubing adapters;
 3 (iii) Breast pump valves and membranes;
 4 (iv) Backflow protectors and backflow protector
 5 adaptors;

6 (v) Bottles and bottle caps specific to the
 7 operation of the breast pump;
 8 (vi) Breast milk storage bags; and
 9 (vii) Other items that may be useful to initiate,
 10 support, or sustain breastfeeding using a breast pump during lactation that
 11 may be sold separately but are generally sold as part of a breast pump kit.

12 (C) "Breast pump collection and storage supplies" does not
 13 include:

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

16 (ii) Breast pump travel bags and other similar
 17 carrying accessories, including ice packs, labels, and other similar
 18 products;

19 (iii) Breast pump cleaning supplies;

20 (iv) Nursing bras, bra pads, breast shells, and
 21 other similar products; or

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

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

28 (A) Breast pump collection and storage supplies; and

29 (B) Other taxable items of tangible personal property that
 30 may be useful to initiate, support, or sustain breastfeeding using a breast
 31 pump during lactation, so long as the other taxable items of tangible
 32 personal property sold with the breast pump kit at the time of the sale are
 33 less than ten percent (10%) of the total sales price of the breast pump kit.

34 (b) The gross receipts or gross proceeds derived from the sale of the
 35 following are exempt from the gross receipts tax levied by this chapter and
 36 the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,

1 § 26-53-101 et seq.:

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

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

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