

# STATE OF NEW YORK

11320

## IN ASSEMBLY

September 19, 2018

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Paulin) --  
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting breast pump  
replacement parts and certain supplies from sales and compensating use  
taxes

The People of the State of New York, represented in Senate and Assem-  
bly, do enact as follows:

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 45 to read as follows:

3 (45) Breast pump replacement parts and breast pump collection and  
4 storage supplies to an individual purchaser for home use. For purposes  
5 of this subdivision:

6 (A) "Breast pump replacement parts" shall mean items used in conjunc-  
7 tion with a breast pump to collect milk expressed from a human breast  
8 and shall include, but not be limited to: breast shields and breast  
9 shield connectors; breast pump tubes and tubing adapters; breast pump  
10 valves and membranes; backflow protectors and backflow protector adapt-  
11 ers; and bottles and bottle caps specific to the operation of the breast  
12 pump.

13 (B) "Breast pump collection and storage supplies" shall mean breast  
14 milk storage bags used to collect breast milk and to store collected  
15 breast milk until it is ready for consumption.

16 § 2. This act shall take effect immediately, and shall apply to sales  
17 made, services rendered and uses occurring on and after such date.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD16467-04-8