

STATE OF NEW YORK

715

2019-2020 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 9, 2019

Introduced by 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 Assembly, 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.

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