STATE OF NEW YORK

1127

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 2021

Introduced by M. of A. PAULIN, ZEBROWSKI, SOLAGES, PICHARDO, EPSTEIN, SIMON, GOTTFRIED, SAYEGH, MONTESANO, MORINELLO, ENGLEBRIGHT, GRIFFIN, GUNTHER, TAYLOR, GALEF, JEAN-PIERRE, HYNDMAN, McDONOUGH, CRUZ, STECK, WEPRIN, FERNANDEZ -- Multi-Sponsored by -- M. of A. DeSTEFANO -- 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:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 46 to read as follows:

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

(A) "Breast pump replacement parts" shall mean items used in conjunction with a breast pump to collect milk expressed from a human breast and shall include, but not be limited to: breast shields and breast shield connectors; breast pump tubes and tubing adapters; breast pump valves and membranes; backflow protectors and backflow protector adapters; and bottles and bottle caps specific to the operation of the breast pump.

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

§ 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least ninety days after the date this act shall have become a law and shall apply to sales made on or after such date.

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

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