STATE OF NEW YORK

2147

2025-2026 Regular Sessions

IN ASSEMBLY

January 15, 2025

Introduced by M. of A. FORREST -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting breast pumps and breast pump kits 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. Paragraph 46 of subdivision (a) of section 1115 of the tax law, as added by section 1 of part MM of chapter 59 of the laws of 2021, is amended to read as follows:

(46) Breast **pumps, breast** pump replacement parts [~~and~~], breast pump collection and storage supplies**, and breast pump kits** to an individual purchaser for home use. For purposes of this subdivision:

(A) **"Breast pump" shall mean an electrically or manually controlled pump device designed and marketed to be used to express milk from a human breast during lactation, including the electrically or manually controlled pump device and any battery, alternating current (AC) adapter, or other power supply unit packaged and sold with the pump device at the time of sale to power the pump device.**

(B) "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. "Breast pump replacement parts" does not include storage bags and infant feeding bottles that are not specifically designed for, or a component part of, a breast pump.

[~~(B)~~] **(C)** "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~~] **tangible personal property designed or marketed to be used in conjunction with a**

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

LBD03990-01-5

breast pump to collect milk expressed from a human breast and store collected milk until it is ready for consumption, including, but not limited to, all of the following:

(i) Breast shields and breast shield connectors;

(ii) Breast pump tubes and tubing adapters;

(iii) Breast pump valves and membranes;

(iv) Backflow protectors and backflow protector adaptors;

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

(vi) Breast milk storage bags; and

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

(D) "Breast pump kit" shall mean a kit that contains a breast pump and one or more of the following items:

(i) Breast pump collection and storage supplies; or

(ii) Other tangible personal property that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, provided that the other tangible personal property sold with the breast pump kit at the time of the sale are less than ten percent of the total sales price of the breast pump kit.

§ 2. This act shall take effect immediately.