

## CHAPTER 276

**AN ACT** providing an exemption from the sales and use tax for sales of breast pumps, breast pump collection and storage supplies, and certain services to maintain and repair breast pumps, supplementing P.L.1966, c.30 (C.54:32B-1 et seq.).

**BE IT ENACTED** by the Senate and General Assembly of the State of New Jersey:

C.54:32B-8.63 Tax exemption for certain breast pump supplies, repairs; definitions.

1. a. Receipts from sales of a breast pump, repair and replacement parts therefor, and breast pump collection and storage supplies to an individual purchaser for home use are exempt from the tax imposed under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

b. Receipts from charges for installing repair and replacement parts in, maintaining, servicing, or repairing a breast pump that is exempt from tax pursuant to subsection a. of this section are exempt from the tax imposed under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.).

c. Receipts from sales of a breast pump kit to an individual purchaser for home use are exempt from the tax imposed under the "Sales and Use Tax Act," P.L.1966, c.30 (C.54:32B-1 et seq.), if the breast pump kit is comprised entirely of a breast pump and breast pump collection and storage supplies, or is comprised entirely of breast pump collection and storage supplies, that are exempt from tax pursuant to subsection a. of this section. If the breast pump kit is comprised of a breast pump, breast pump collection and storage supplies, and other taxable items of tangible personal property, or is comprised of breast pump collection and storage supplies and other taxable items of tangible personal property, the receipts from the sale of the breast pump kit are subject to tax unless the sales price of the other taxable items of tangible personal property packaged and sold with the breast pump kit at the time of sale is 10% or less of the total sales price of the breast pump kit.

d. For purposes of this section:

"Breast pump" means an electrically or manually controlled pump device used to express milk from a human breast during lactation. "Breast pump" includes the electrically or manually controlled pump device and any AC adapter or other external power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

"Breast pump collection and storage supplies" means items of tangible personal property used in conjunction with a breast pump to collect milk expressed from a human breast and to store collected milk until it is ready for consumption. "Breast pump collection and storage supplies" include, but are not limited to: breast shields and breast shield connectors; breast pump tubes and tubing adapters; breast pump valves and membranes; backflow protectors and backflow protector adaptors; bottles and bottle caps specific to the operation of the breast pump; breast milk storage bags; and related items sold as part of a breast pump kit pre-packaged by the breast pump manufacturer. "Breast pump collection and storage supplies" does not include: bottles and bottle caps not specific to the operation of the breast pump; breast pump travel bags and other similar carrying accessories, including ice packs, labels, and other similar products, unless sold as part of a breast pump kit pre-packed by the breast pump manufacturer; breast pump cleaning supplies, unless sold as part of a breast pump kit pre-packaged by the breast pump manufacturer; nursing bras, bra pads, breast shells, and other similar products; and creams, ointments, and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples.

"Breast pump kit" means a pre-packaged set that contains one or more of the following items: a breast pump; breast pump collection and storage supplies; and other taxable items

of tangible personal property that may be useful to initiate, support, or sustain breast-feeding using a breast pump during lactation.

2. This act shall take effect immediately; provided, however, that section 1 shall apply to receipts received from all sales made and services rendered on or after the first day of the fourth month next following the date of enactment.

Approved January 8, 2018.