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HOUSE BILL 2927

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State of Washington

66th Legislature

2020 Regular Session

By Representatives Shewmake and Paul

1 AN ACT Relating to providing an exemption from the sales and use  
2 tax for the sales of breast pumps, breast pump collection and storage  
3 supplies, breast pump kits, breast pump parts, and certain services  
4 to maintain and repair breast pumps; adding a new section to chapter  
5 82.08 RCW; adding a new section to chapter 82.12 RCW; creating new  
6 sections; providing an effective date; and providing expiration  
7 dates.

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

9 NEW SECTION. **Sec. 1.** The legislature finds that breast pumps,  
10 breast pump collection and storage supplies, breast pump parts, and  
11 certain services to maintain and repair breast pumps are basic  
12 necessities that should be exempt from sales and use tax--just as  
13 infant formula is not subject to sales and use taxes currently--even  
14 if they do not fall within the overly rigid definition of durable  
15 medical equipment.

16 The legislature finds further that these pumps and supplies are  
17 to express and collect breast milk for a variety of reasons,  
18 including when infants are premature and unable to latch, when  
19 infants have severe feeding problems, when mothers have difficulty  
20 establishing or maintaining an adequate milk supply, when mothers  
21 have temporary breastfeeding problems, and when mothers and infants

1 are separated for prolonged periods due to hospitalization. The pumps  
2 and supplies also empower an increasing number of mothers to continue  
3 to feed breast milk to newborns for longer periods when they return  
4 to work following the birth of their infants.

5 NEW SECTION. **Sec. 2.** (1) This section is the tax preference  
6 performance statement for the tax preference contained in sections 3  
7 and 4, chapter . . ., Laws of 2020 (sections 3 and 4 of this act).  
8 This performance statement is only intended to be used for subsequent  
9 evaluation of the tax preference. It is not intended to create a  
10 private right of action by any party or to be used to determine  
11 eligibility for preferential tax treatment.

12 (2) The legislature categorizes this tax preference as one  
13 intended to provide tax relief for certain businesses or individuals,  
14 pursuant to RCW 82.32.808(2)(e).

15 (3) It is the legislature's specific public policy objective to  
16 facilitate the provision of breast milk to infants and provide the  
17 same tax preference as given to infant formula.

18 (4) If the review finds that there are increased sales of breast  
19 pumps and other exempted items under this act as compared to the  
20 calendar year prior to the imposition of the sales and use tax  
21 exemption, then the legislature intends to extend the expiration date  
22 of this tax preference.

23 (5) In order to obtain the data necessary to perform the review  
24 in subsection (4) of this section, the joint legislative audit and  
25 review committee may refer to any data collected by the state.

26 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08  
27 RCW to read as follows:

28 (1) The tax levied by RCW 82.08.020 does not apply to sales of a  
29 breast pump, repair and replacement parts therefor, and breast pump  
30 collection and storage supplies.

31 (2) The tax levied by RCW 82.08.020 does not apply to charges for  
32 installing repair and replacement parts in, maintaining, servicing,  
33 or repairing of a breast pump, repair and replacement parts therefor,  
34 and breast pump collection and storage supplies.

35 (3) For the purposes of this section, the following definitions  
36 apply:

37 (a) "Breast pump" means an electrically or manually controlled  
38 pump device designed and marketed to be used to express milk from a

1 human breast during lactation. "Breast pump" includes the  
2 electrically or manually controlled pump device and any battery, AC  
3 adapter, or other power supply unit packaged and sold with the pump  
4 device at the time of sale to power the pump device.

5 (b) "Breast pump collection and storage supplies" means items of  
6 tangible personal property designed or marketed to be used in  
7 conjunction with a breast pump to collect milk expressed from a human  
8 breast and store collected milk until it is ready for consumption.

9 (i) "Breast pump collection and storage supplies" includes, but  
10 is not limited to: Breast shields and breast shield connectors;  
11 breast pump tubes and tubing adapters; breast pump valves and  
12 membranes; backflow protectors and backflow protector adaptors;  
13 bottle and bottle caps specific to the operation of the breast pump;  
14 breast milk storage bags; and other items that may be useful to  
15 initiate, support, or sustain breastfeeding using a breast pump  
16 during lactation, that may be sold separately, but are generally sold  
17 as part of a breast pump kit.

18 (ii) "Breast pump collection and storage supplies" does not  
19 include the following items if not sold as part of a breast pump kit  
20 prepackaged by the breast pump manufacturer or distributor:

21 (A) Bottles and bottle caps not specific to the operation of the  
22 breast pump;

23 (B) Breast pump travel bags and other similar carrying  
24 accessories, including ice packs, labels, and other similar products;

25 (C) Breast pump cleaning supplies;

26 (D) Nursing bras, bra pads, breast shells, and other similar  
27 products; and

28 (E) Creams, ointments, and other similar products that relieve  
29 breastfeeding-related symptoms or conditions of the breasts or  
30 nipples.

31 (c) "Breast pump kit" means a kit that contains a breast pump and  
32 one or more of the following items: Breast pump collection and  
33 storage supplies; and other taxable items of tangible personal  
34 property that may be useful to initiate, support, or sustain  
35 breastfeeding using a breast pump during lactation, so long as the  
36 other taxable items of tangible personal property sold with the  
37 breast pump kit at the time of the sale are less than ten percent of  
38 the total sales price of the breast pump kit.

39 (4) This section expires January 1, 2031.

1        NEW SECTION.    **Sec. 4.**    A new section is added to chapter 82.12  
2    RCW to read as follows:

3        (1) The provisions of this chapter do not apply with respect to  
4    the use of a breast pump, repair and replacement parts therefor, and  
5    breast pump collection and storage supplies.

6        (2) The definitions, conditions, and requirements of section 3 of  
7    this act apply to this section.

8        (3) This section expires January 1, 2031.

9        NEW SECTION.    **Sec. 5.**    This act takes effect July 1, 2020.

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