



SPECIAL NOTICE

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CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

Sales or Purchases of Breast Pumps and Related Supplies Are Exempt from Sales and Use Tax Effective April 1, 2024, through March 31, 2029

Beginning April 1, 2024, through March 31, 2029, the sale or use of breast pumps and related supplies are exempt from tax.¹ Retailers should not charge or collect sales or use tax on these items during this period.

Assembly Bill 1203 (Stats. 2023, ch. 833) provides the exemption for the products below:

- *Breast pumps*—This includes:
 1. An electrically or manually controlled pump device designed and marketed to be used to express milk from a human breast during lactation.
 2. 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.
- *Breast pump collection and storage supplies*—These are items designed or marketed to be used in conjunction with a breast pump to collect milk expressed from a human breast and store collected milk until it is ready for consumption, including, but is not limited to:
 1. Breast shields and breast shield connectors.
 2. Breast pump tubes and tubing adapters.
 3. Breast pump valves and membranes.
 4. Backflow protectors and backflow protector adaptors.
 5. Bottle and bottle caps specific to the operation of the breast pump.
 6. Breast milk storage bags.
 7. 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.
- *Breast pump kits*—These include a breast pump and one or more of the following items:
 1. Breast pump collection and storage supplies.
 2. Other items that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, so long as the other items sold with the breast pump kit at the time of the sale are less than 10 percent of the total sales price of the breast pump kit.
- *Breast pads*.

If you sell breast pumps and related supplies, you should continue to report your sales of these items in your reported total gross sales on your sales and use tax return. You may then claim the deduction for these sales on your return under *Nontaxable sales (deductions)*, *Other Nontaxable Sales*, and then selecting *Other* and inputting in the *Description* “breast pumps” or “breast pump related supplies” as appropriate.

¹ Assembly Bill 1203 (Stats. 2023, ch. 833)

For more information

If you have questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

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