



# *i*nformational Bulletin

David Harris, Director

## Illinois Enacts New Sales and Use Tax Exemption for Breast Pumps

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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### To: All Retailers of Lactation Supplies

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Public Act 102-700 amends the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act to exempt from Sales and Use Tax sales and purchases of breast pumps, breast pump collection and storage supplies, and breast pump kits, beginning July 1, 2022.

### What items qualify for the exemption?

The Act defines a "breast pump" as an electrically or manually controlled pump device that has been designed or marketed to be used to express milk from a human breast during lactation. This definition includes the actual pump device, as well as any battery, adapter, or other power supply unit that is used to power the pump device and is packaged and sold with the pump device at the time of sale.

"Breast pump collection and storage supplies" are items designed or marketed to be 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. This definition includes, but is not limited to the following:

- breast shields and breast shield connectors;
- breast pump tubes and tubing adapters;
- breast pump valves and membranes;
- backflow protectors and backflow protector adapters;
- bottles and bottle caps specific to the operation of the breast pump; and
- breast milk storage bags.

Unless sold as part of a breast pump kit that is prepackaged by the manufacturer or distributor, “breast pump collection and storage supplies” do *not* include the following:

- 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;
- breast pump cleaning supplies;
- 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.

To qualify for the exemption, a “breast pump kit” must contain no more than a breast pump, breast pump collection and storage supplies, a rechargeable battery for operating the pump, a cooler, bottle stands, ice packs, and a carrying case. The kit also must be prepackaged as a breast pump kit by the manufacturer or distributor.

## **Where can I get additional information?**

For more information, visit our website at [tax.illinois.gov](https://tax.illinois.gov) or email us at [REV.TA-Sales@illinois.gov](mailto:REV.TA-Sales@illinois.gov).