

AMENDMENTS TO LB727

(Amendments to Standing Committee amendments, AM1152)

Introduced by Blood, 3.

1 1. Insert the following new section:

2 Sec. 54. (1) Sales and use taxes shall not be imposed on the gross
3 receipts from the sale, lease, or rental of and the storage, use, or
4 other consumption in this state of:

5 (a) A breast pump purchased by an individual for home use, including
6 repair and replacement parts for the breast pump;

7 (b) Breast pump collection and storage supplies purchased by an
8 individual for home use;

9 (c) A breast pump kit purchased by an individual for home use. If a
10 breast pump kit includes taxable items of tangible personal property, the
11 breast pump kit shall qualify for the exemption provided in this section
12 only if the sales price of the taxable items of tangible personal
13 property is ten percent or less of the total sales price of the breast
14 pump kit; or

15 (d) Nursing pads purchased by an individual for home use.

16 (2) For purposes of this section:

17 (a) Breast pump means an electrically or manually controlled pump
18 device used to express milk from a human breast;

19 (b) Breast pump collection and storage supplies means items of
20 tangible personal property used in conjunction with a breast pump to
21 collect breast milk and to store such milk until it is ready for
22 consumption. Breast pump collection and storage supplies includes: Breast
23 shields and breast shield connectors; breast pump tubes and tubing
24 adapters; breast pump valves and membranes; backflow protectors and
25 backflow protector adapters; bottles and bottle caps specific to the
26 operation of the breast pump; and breast milk storage bags. Breast pump

1 collection and storage supplies does not include: Bottles and bottle caps
2 not specific to the operation of the breast pump; breast pump travel bags
3 and other similar carrying accessories, including ice packs, labels, and
4 other similar products, unless sold as part of a breast pump kit; breast
5 pump cleaning supplies, unless sold as part of a breast pump kit; nursing
6 bras; breast shells; and creams, ointments, and other similar products
7 that relieve breastfeeding-related symptoms or conditions of the breasts;
8 and

9 (c) Breast pump kit means a pre-packaged set that contains one or
10 more of the following items: A breast pump; breast pump collection and
11 storage supplies; and other taxable items of tangible personal property
12 that are useful to initiate, support, or sustain breastfeeding using a
13 breast pump.

14 2. On page 38, lines 4 and 28; page 39, line 3; page 45, line 8;
15 page 48, line 8; page 50, line 6; page 54, line 25; page 55, lines 4 and
16 5, 19, 22, and 27; and page 85, line 6, strike "50 and 54" and insert
17 "50, 54, and 55".

18 3. Correct the operative date section so that the section added by
19 this amendment becomes operative on January 1, 2024.

20 4. Renumber the remaining sections and correct internal references
21 accordingly.