

**DIRECTIVE**

**Subject:** Exemption for Breast Pumps and Certain Related Items  
**Tax:** Sales and Use Tax  
**Law:** Session Law 2023-134, Section 42.16  
**Issued By:** Sales and Use Tax Division  
**Date:** October 27, 2023  
**Number:** SD-23-1

This directive provides the interpretation of the Secretary of Revenue regarding the new sales and use tax exemption for breast pumps and certain related items.

The following important information is addressed in this directive:

- Effective November 1, 2023, North Carolina provides an exemption from sales and use tax for sales of breast pumps, including repair and replacement parts, breast pump kits, and breast pump collection and storage supplies.
- What items qualify for the exemption?
- Record keeping requirements for retailers.

**Background**

[Session Law 2023-134](#) creates an exemption from sales and use tax for sales of breast pumps, including repair and replacement parts, breast pump kits, and breast pump collection and storage supplies (“Exemption”)<sup>1</sup>. The Exemption applies to sales made on or after November 1, 2023. The Exemption exempts from sales and use tax:

Sales of breast pumps, including repair and replacement parts, breast pump kits, and breast pump collection and storage supplies.

**What Items Qualify for the Exemption?**

The following items qualify for the new Exemption:

**Breast pump<sup>2</sup>** – An electrically or manually controlled pump device designed or marketed to be used to express milk from a human breast during lactation. The term includes the electrically or manually controlled pump device and any battery, 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<sup>3</sup>** – Items of tangible personal property 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.

The following items are included in the term “breast pump collection and storage supplies”:

- breast shields and breast shield connectors,

<sup>1</sup> Session Law 2023-134, Section 42.16.(b)

<sup>2</sup> Session Law 2023-134, Section 42.16.(a)

<sup>3</sup> Session Law 2023-134, Section 42.16.(a)

- 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
- other items that may be useful to initiate, support, or sustain breast-feeding using a breast pump during lactation that may be sold separately, but are generally sold as part of a breast pump kit.

The following items are not included in the term “breast pump collection and storage supplies”:

- 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, unless sold as part of a breast pump kit pre-packaged by the breast pump manufacturer or distributor.

**Breast pump kit<sup>4</sup>** – A kit that contains a breast pump and one or more of the following items: 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, so long as the other taxable items of tangible personal property sold with the breast pump kit at the time of sale are less than ten percent (10%) of the total sales price of the breast pump kit.

**Repair and Replacement Parts** – Repair and replacement parts for a breast pump.

### **Retailers must keep records**

Retailers must keep records of sales subject to the Exemption. The sale of these products should be shown on the invoice or receipt given to the purchaser at the time of the sale. If a retailer does not keep records that establish a sale is exempt from sales and use tax, the retailer is liable for tax on the sale.<sup>5</sup>

### **Assistance**

If you have questions about this directive, you may call the Department at 1-877-252-3052 (8:00 am until 4:30 pm EST, Monday through Friday).

*To the extent there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to the date of this directive, the provisions in this directive may be superseded or voided. To the extent that any provisions in any other notice, directive, bulletin, or published guidance regarding the subject of this directive and issued prior to the date of this directive conflict with this directive, the provisions contained in this directive supersede the previous guidance.*

<sup>4</sup> Session Law 2023-134, Section 42.16.(a)

<sup>5</sup> N.C. Gen. Stat. § 105-164.22(b); See Sales and Use Tax Bulletin 3 for additional recording keeping requirements.