

HOUSE BILL NO. 5268

October 26, 2023, Introduced by Reps. Schuette, DeBoer, Borton, Bierlein, Bruck, Smit, Wilson and Schmaltz and referred to the Committee on Families, Children and Seniors.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4mm.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4mm. (1) A sale of any of the following is exempt from
2 the tax under this act:

3 (a) Cribs, playpens, and play yards designed for use by babies
4 or toddlers.

5 (b) Baby and child strollers.

6 (c) Safety gates designed for use by babies or toddlers.

1 (d) Child safety cabinet locks, latches, and electrical socket
2 covers.

3 (e) Bicycle child carrier seats and trailers, including
4 adaptors and accessories.

5 (f) Baby exercisers, jumpers, bouncer seats, and swings.

6 (g) Breast pumps and breast pump collection and storage
7 supplies.

8 (h) Bottle sterilizers.

9 (i) Baby bottles and nipples for baby bottles.

10 (j) Pacifiers.

11 (k) Teething rings.

12 (l) Baby wipes.

13 (m) Changing tables and changing pads.

14 (n) Children's diapers.

15 (o) Baby and toddler clothing and clothing accessories or
16 equipment.

17 (2) As used in this section:

18 (a) "Breast pump" means an electrically or manually controlled
19 pump device designed or marketed to be used to express milk from a
20 human breast during lactation. Breast pump includes the
21 electrically or manually controlled pump device and any battery, AC
22 adapter, or other power supply unit packaged and sold with the pump
23 device at the time of sale to power the pump device.

24 (b) "Breast pump collection and storage supplies" means,
25 subject to subdivision (c), items of tangible personal property
26 designed or marketed to be used in conjunction with a breast pump
27 to collect milk expressed from a human breast and to store
28 collected milk until it is ready for consumption. Breast pump
29 collection and storage supplies includes, but is not limited to,

1 all of the following:

2 (i) Breast shields and breast shield connectors.

3 (ii) Breast pump tubes and tubing adapters.

4 (iii) Breast pump valves and membranes.

5 (iv) Backflow protectors and backflow protector adaptors.

6 (v) Bottles and bottle caps specific to the operation of the
7 breast pump.

8 (vi) Breast milk storage bags.

9 (vii) Other items that may be useful to initiate, support, or
10 sustain breastfeeding using a breast pump during lactation, that
11 may be sold separately, but are generally sold as part of a breast
12 pump kit.

13 (c) Breast pump collection and storage supplies does not
14 include any of the following unless sold as part of a breast pump
15 kit prepackaged by the breast pump manufacturer or distributor:

16 (i) Bottles and bottle caps not specific to the operation of
17 the breast pump.

18 (ii) Breast pump travel bags and other similar carrying
19 accessories, including ice packs, labels, and other similar
20 products.

21 (iii) Breast pump cleaning supplies.

22 (iv) Nursing bras, bra pads, breast shells, and other similar
23 products.

24 (v) Creams, ointments, and other similar products that relieve
25 breastfeeding-related symptoms or conditions of the breasts or
26 nipples.

27 (d) "Breast pump kit" means a kit that contains a breast pump
28 and 1 or more of the following items:

1 (i) Breast pump collection and storage supplies.

2 (ii) Other taxable items of tangible personal property that may
3 be useful to initiate, support, or sustain breastfeeding using a
4 breast pump during lactation, if the other taxable items of
5 tangible personal property sold with the breast pump kit at the
6 time of sale are less than 50% of the total sales price of the
7 breast pump kit.

8 (e) "Children's diapers" means diapers marketed to be worn by
9 children, including single-use and reusable diapers and single-use
10 and reusable inserts for reusable diapers.

11 (f) "Clothing" means all human wearing apparel suitable for
12 general use, including, but not limited to, shoes.

13 (g) "Clothing accessories or equipment" means incidental items
14 worn on the person or in conjunction with clothing.

15 (h) "Diaper" means an absorbent garment worn by humans who are
16 incapable of, or have difficulty, controlling their bladder or
17 bowel movements.