

PROPOSED AMENDMENT

HB 1001 # 20

DIGEST

Sales tax exemption for breastfeeding supplies. Defines "breastfeeding items" to include breast pumps, breast pump kits, breast pump repair and replacement parts, and breast pump collection and storage supplies. Provides that sales of breastfeeding items are exempt from the state gross retail tax.

- 1 Page 75, between lines 42 and 43, begin a new paragraph and insert:
2 "SECTION 1. IC 6-2.5-5-57.5 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2025]: **Sec. 57.5 (a) As used in this section,**
5 **"breastfeeding items" means breast pumps, breast pump kits,**
6 **breast pump repair and replacement parts, and breast pump**
7 **collection and storage supplies.**
8 **(b) Sales of breastfeeding items are exempt from the state gross**
9 **retail tax."**
10 Page 120, between lines 30 and 31, begin a new paragraph and
11 insert:
12 "SECTION 2. [EFFECTIVE JULY 1, 2025] (a) **IC 6-2.5-5-57.5, as**
13 **added by this act, applies only to retail transactions occurring after**
14 **June 30, 2025.**
15 **(b) Except as provided in subsection (c), a retail transaction is**
16 **considered to have occurred after June 30, 2025, if the property**
17 **whose transfer constitutes selling at retail is delivered to the**
18 **purchaser or to the place of delivery designated by the purchaser**
19 **after June 30, 2025.**
20 **(c) Notwithstanding the delivery of the property constituting**
21 **selling at retail after June 30, 2025, a transaction is considered to**
22 **have occurred before July 1, 2025, to the extent that:**
23 **(1) the agreement of the parties to the transaction is entered**
24 **into before July 1, 2025; and**
25 **(2) payment for the property furnished in the transaction is**
26 **made before July 1, 2025.**
27 **(d) This SECTION expires January 1, 2028."**

- 1 Renumber all SECTIONS consecutively.
(Reference is to HB 1001 as introduced.)