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**Finance Committee**

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**HB 2927**

**Brief Description:** Providing an exemption from the sales and use tax for the sales of breast pumps, breast pump collection and storage supplies, breast pump kits, breast pump parts, and certain services to maintain and repair breast pumps.

**Sponsors:** Representatives Shewmake, Paul, Pollet, Rude and Tarleton.

**Brief Summary of Bill**

- Provides a retail sales and use tax exemption for breast pumps, replacement and repair parts for a breast pump, and breast pump collection and storage supplies.

**Hearing Date:** 2/10/20

**Staff:** Tracey O'Brien (786-7152).

**Background:**

Retail Sales and Use Tax.

Retail sales taxes are imposed on retail sales of most articles of tangible personal property, digital products, and some services. A retail sale is a sale to the final consumer or end user of the property, digital product, or service. If retail sales taxes were not collected when the user acquired the property, digital products, or services, then use tax applies to the value of property, digital product, or service when used in this state. The state, all counties, and all cities levy retail sales and use taxes. The state sales and use tax rate is 6.5 percent; local sales and use tax rates vary from 0.5 percent to 3.9 percent, depending on the location.

Tax Preference Performance Statement.

State law provides for a range of tax preferences that confer reduced tax liability upon a designated class of taxpayer. Tax preferences include tax exclusions, deductions, exemptions, preferential tax rates, deferrals, and credits. Currently, Washington has over 650 tax preferences, including a variety of sales and use tax exemptions. Legislation that establishes or expands a tax preference must include a Tax Preference Performance Statement (TPPS) that identifies the

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public policy objective of the preference, as well as specific metrics that the Joint Legislative Audit and Review Committee (JLARC) can use to evaluate the effectiveness of the preference. All new tax preferences automatically expire after 10 years unless an alternative expiration date is provided.

**Summary of Bill:**

A retail sales and use tax exemption is provided for the sales of a breast pump, repair and replacement parts for a breast pump, and breast pump collection and storage supplies.

This exemption extends to the charges for installing repair and replacement parts, maintaining, servicing, or repairing of a breast pump, and breast pump collection and storage supplies.

There is a tax preference performance statement stating that the legislature's specific public policy objective is to facilitate the provision of breast milk to infants and provide the same tax preference as given to infant formula. If the JLARC review finds there is an increase in sales of breast pumps and other exempted items under this act as compared to the calendar year 2019, the legislature intends to extend the preference.

The preference expires January 1, 2031.

**Appropriation:** None.

**Fiscal Note:** Requested on February 8, 2020.

**Effective Date:** The bill takes effect on July 1, 2020.