

**Revenue Information Bulletin**

**No.11-014**

**October 7, 2011**

**Sales Tax**

**Exemption for Breastfeeding Items**

Act 331 of the 2011 Regular Session of the Louisiana Legislature enacts La. R.S. 47:305.67 to create an exemption from state sales and use tax for breastfeeding items beginning October 1, 2011.

This exemption applies to the total four percent sales tax rate imposed by the State of Louisiana and the Louisiana Tourism Promotion District but does not apply to sales and use taxes imposed by parishes, municipalities, school boards, and other political subdivisions of the state.

The act specifically exempts the sales and use of breast pumps and accessories, replacement parts, storage bags and accessories, and nursing bras. Breast pump accessories include vehicle adapters, battery packs, power supplies, and breast shields. Replacement parts include valves, membranes, tubing, filters, and other parts necessary to restore the breast pump to operational use. Storage bags and accessories include such items as storage bags used to hold the breast milk and collection containers.

Items that are not classified as “breastfeeding items” and will remain subject to state sales tax include nursing pads, nursing pillows, nursing stools, nursing covers, bottles, and other related items.

Address questions about the breastfeeding sales tax exemption to LDR’s Special Programs Division at (225) 219-7462, Option 3, or by email to [Sales.Inquiries@LA.GOV](mailto:Sales.Inquiries@LA.GOV) .

Cynthia Bridges  
Secretary