

STATE OF OKLAHOMA

2nd Session of the 59th Legislature (2024)

HOUSE BILL 4126

By: Swope

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 1357, as last amended by Section 1, Chapter 344, O.S.L. 2023 (68 O.S. Supp. 2023, Section 1357), which relates to exemptions from sales tax; providing exemption for certain drugs; modifying exemption; providing for exemptions for diapers and baby wipes; providing for exemption for feminine hygiene products; providing exemption for baby bottles; providing exemption for breast milk pumping products; providing exemption for maternity clothing; providing exemptions for postpartum care products; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 2021, Section 1357, as last amended by Section 1, Chapter 344, O.S.L. 2023 (68 O.S. Supp. 2023, Section 1357), is amended to read as follows:

Section 1357. Exemptions - General.

There are hereby specifically exempted from the tax levied by the Oklahoma Sales Tax Code:

1. Transportation of school pupils to and from elementary schools or high schools in motor or other vehicles;

1 2. Transportation of persons where the fare of each person does
2 not exceed One Dollar (\$1.00), or local transportation of persons
3 within the corporate limits of a municipality except by taxicabs;

4 3. Sales for resale to persons engaged in the business of
5 reselling the articles purchased, whether within or without the
6 state, provided that such sales to residents of this state are made
7 to persons to whom sales tax permits have been issued as provided in
8 the Oklahoma Sales Tax Code. This exemption shall not apply to the
9 sales of articles made to persons holding permits when such persons
10 purchase items for their use and which they are not regularly
11 engaged in the business of reselling; neither shall this exemption
12 apply to sales of tangible personal property to peddlers, solicitors
13 and other salespersons who do not have an established place of
14 business and a sales tax permit. The exemption provided by this
15 paragraph shall apply to sales of motor fuel or diesel fuel to a
16 Group Five vendor, but the use of such motor fuel or diesel fuel by
17 the Group Five vendor shall not be exempt from the tax levied by the
18 Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel
19 is exempt from sales tax when the motor fuel is for shipment outside
20 this state and consumed by a common carrier by rail in the conduct
21 of its business. The sales tax shall apply to the purchase of motor
22 fuel or diesel fuel in Oklahoma by a common carrier by rail when
23 such motor fuel is purchased for fueling, within this state, of any
24 locomotive or other motorized flanged wheel equipment;

1 4. Sales of advertising space in newspapers and periodicals;

2 5. Sales of programs relating to sporting and entertainment
3 events, and sales of advertising on billboards (including signage,
4 posters, panels, marquees or on other similar surfaces, whether
5 indoors or outdoors) or in programs relating to sporting and
6 entertainment events, and sales of any advertising, to be displayed
7 at or in connection with a sporting event, via the Internet,
8 electronic display devices or through public address or broadcast
9 systems. The exemption authorized by this paragraph shall be
10 effective for all sales made on or after January 1, 2001;

11 6. Sales of any advertising, other than the advertising
12 described by paragraph 5 of this section, via the Internet,
13 electronic display devices or through the electronic media including
14 radio, public address or broadcast systems, television (whether
15 through closed circuit broadcasting systems or otherwise), and cable
16 and satellite television, and the servicing of any advertising
17 devices;

18 7. Eggs, feed, supplies, machinery, and equipment purchased by
19 persons regularly engaged in the business of raising worms, fish,
20 any insect, or any other form of terrestrial or aquatic animal life
21 and used for the purpose of raising same for marketing. This
22 exemption shall only be granted and extended to the purchaser when
23 the items are to be used and in fact are used in the raising of
24 animal life as set out above. Each purchaser shall certify, in
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1 writing, on the invoice or sales ticket retained by the vendor that
2 the purchaser is regularly engaged in the business of raising such
3 animal life and that the items purchased will be used only in such
4 business. The vendor shall certify to the Oklahoma Tax Commission
5 that the price of the items has been reduced to grant the full
6 benefit of the exemption. Violation hereof by the purchaser or
7 vendor shall be a misdemeanor;

8 8. Sale of natural or artificial gas and electricity, and
9 associated delivery or transmission services, when sold exclusively
10 for residential use. Provided, this exemption shall not apply to
11 any sales tax levied by a city or town, or a county or any other
12 jurisdiction in this state;

13 9. In addition to the exemptions authorized by Section 1357.6
14 of this title, sales of drugs sold pursuant to a prescription
15 written for the treatment of human beings by a person licensed to
16 prescribe the drugs, sales of drugs that are required to be labeled
17 with a "Drug Facts" panel in accordance with the regulations of the
18 federal Food and Drug Administration, without regard to whether it
19 is prescribed or dispensed by a licensed practitioner, and sales of
20 insulin and medical oxygen. ~~Provided, this exemption shall not~~
21 ~~apply to over the counter drugs;~~

22 10. Transfers of title or possession of empty, partially
23 filled, or filled returnable oil and chemical drums to any person
24 who is not regularly engaged in the business of selling, reselling
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1 or otherwise transferring empty, partially filled or filled
2 returnable oil drums;

3 11. Sales of one-way utensils, paper napkins, paper cups,
4 disposable hot containers, and other one-way carry out materials to
5 a vendor of meals or beverages;

6 12. Sales of food or food products for home consumption which
7 are purchased in whole or in part with coupons issued pursuant to
8 the federal food stamp program as authorized by Sections 2011
9 through 2029 of Title 7 of the United States Code, as to that
10 portion purchased with such coupons. The exemption provided for
11 such sales shall be inapplicable to such sales upon the effective
12 date of any federal law that removes the requirement of the
13 exemption as a condition for participation by the state in the
14 federal food stamp program;

15 13. Sales of food or food products, or any equipment or
16 supplies used in the preparation of the food or food products to or
17 by an organization which:

- 18 a. is exempt from taxation pursuant to the provisions of
19 Section 501(c)(3) of the Internal Revenue Code, 26
20 U.S.C., Section 501(c)(3), and which provides and
21 delivers prepared meals for home consumption to
22 elderly or homebound persons as part of a program
23 commonly known as "Meals on Wheels" or "Mobile Meals",
24 or
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1 b. is exempt from taxation pursuant to the provisions of
2 Section 501(c)(3) of the Internal Revenue Code, 26
3 U.S.C., Section 501(c)(3), and which receives federal
4 funding pursuant to the Older Americans Act of 1965,
5 as amended, for the purpose of providing nutrition
6 programs for the care and benefit of elderly persons;

7 14. a. Sales of tangible personal property or services to or
8 by organizations which are exempt from taxation
9 pursuant to the provisions of Section 501(c)(3) of the
10 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
11 and:

12 (1) are primarily involved in the collection and
13 distribution of food and other household products
14 to other organizations that facilitate the
15 distribution of such products to the needy and
16 such distributee organizations are exempt from
17 taxation pursuant to the provisions of Section
18 501(c)(3) of the Internal Revenue Code, 26
19 U.S.C., Section 501(c)(3), or

20 (2) facilitate the distribution of such products to
21 the needy.

22 b. Sales made in the course of business for profit or
23 savings, competing with other persons engaged in the
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1 same or similar business shall not be exempt under
2 this paragraph;

3 15. Sales of tangible personal property or services to
4 children's homes which are located on church-owned property and are
5 operated by organizations exempt from taxation pursuant to the
6 provisions of the Internal Revenue Code, 26 U.S.C., Section
7 501(c) (3);

8 16. Sales of computers, data processing equipment, related
9 peripherals, and telephone, telegraph or telecommunications service
10 and equipment for use in a qualified aircraft maintenance or
11 manufacturing facility. For purposes of this paragraph, "qualified
12 aircraft maintenance or manufacturing facility" means a new or
13 expanding facility primarily engaged in aircraft repair, building or
14 rebuilding whether or not on a factory basis, whose total cost of
15 construction exceeds the sum of Five Million Dollars (\$5,000,000.00)
16 and which employs at least two hundred fifty (250) new full-time-
17 equivalent employees, as certified by the Oklahoma Employment
18 Security Commission, upon completion of the facility. In order to
19 qualify for the exemption provided for by this paragraph, the cost
20 of the items purchased by the qualified aircraft maintenance or
21 manufacturing facility shall equal or exceed the sum of Two Million
22 Dollars (\$2,000,000.00);

23 17. Sales of tangible personal property consumed or
24 incorporated in the construction or expansion of a qualified
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1 aircraft maintenance or manufacturing facility as defined in
2 paragraph 16 of this section. For purposes of this paragraph, sales
3 made to a contractor or subcontractor that has previously entered
4 into a contractual relationship with a qualified aircraft
5 maintenance or manufacturing facility for construction or expansion
6 of such a facility shall be considered sales made to a qualified
7 aircraft maintenance or manufacturing facility;

8 18. Sales of the following telecommunications services:

9 a. Interstate and International "800 service". "800
10 service" means a "telecommunications service" that
11 allows a caller to dial a toll-free number without
12 incurring a charge for the call. The service is
13 typically marketed under the name "800", "855", "866",
14 "877" and "888" toll-free calling, and any subsequent
15 numbers designated by the Federal Communications
16 Commission,

17 b. Interstate and International "900 service". "900
18 service" means an inbound toll "telecommunications
19 service" purchased by a subscriber that allows the
20 subscriber's customers to call in to the subscriber's
21 prerecorded announcement or live service. "900
22 service" does not include the charge for: collection
23 services provided by the seller of the
24 "telecommunications services" to the subscriber, or
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1 service or product sold by the subscriber to the
2 subscriber's customer. The service is typically
3 marketed under the name "900" service, and any
4 subsequent numbers designated by the Federal
5 Communications Commission,

6 c. Interstate and International "private communications
7 service". "Private communications service" means a
8 "telecommunications service" that entitles the
9 customer to exclusive or priority use of a
10 communications channel or group of channels between or
11 among termination points, regardless of the manner in
12 which such channel or channels are connected, and
13 includes switching capacity, extension lines, stations
14 and any other associated services that are provided in
15 connection with the use of such channel or channels,

16 d. "Value-added nonvoice data service". "Value-added
17 nonvoice data service" means a service that otherwise
18 meets the definition of "telecommunications services"
19 in which computer processing applications are used to
20 act on the form, content, code or protocol of the
21 information or data primarily for a purpose other than
22 transmission, conveyance, or routing,

23 e. Interstate and International telecommunications
24 service which is:
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1 (1) rendered by a company for private use within its
2 organization, or

3 (2) used, allocated or distributed by a company to
4 its affiliated group,

5 f. Regulatory assessments and charges including charges
6 to fund the Oklahoma Universal Service Fund, the
7 Oklahoma Lifeline Fund and the Oklahoma High Cost
8 Fund, and

9 g. Telecommunications nonrecurring charges including but
10 not limited to the installation, connection, change,
11 or initiation of telecommunications services which are
12 not associated with a retail consumer sale;

13 19. Sales of railroad track spikes manufactured and sold for
14 use in this state in the construction or repair of railroad tracks,
15 switches, sidings, and turnouts;

16 20. Sales of aircraft and aircraft parts provided such sales
17 occur at a qualified aircraft maintenance facility. As used in this
18 paragraph, "qualified aircraft maintenance facility" means a
19 facility operated by an air common carrier including one or more
20 component overhaul support buildings or structures in an area owned,
21 leased, or controlled by the air common carrier, at which there were
22 employed at least two thousand (2,000) full-time-equivalent
23 employees in the preceding year as certified by the Oklahoma
24 Employment Security Commission and which is primarily related to the
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1 fabrication, repair, alteration, modification, refurbishing,
2 maintenance, building, or rebuilding of commercial aircraft or
3 aircraft parts used in air common carriage. For purposes of this
4 paragraph, "air common carrier" shall also include members of an
5 affiliated group as defined by Section 1504 of the Internal Revenue
6 Code, 26 U.S.C., Section 1504. Beginning July 1, 2012, sales of
7 machinery, tools, supplies, equipment, and related tangible personal
8 property and services used or consumed in the repair, remodeling, or
9 maintenance of aircraft, aircraft engines or aircraft component
10 parts which occur at a qualified aircraft maintenance facility;

11 21. Sales of machinery and equipment purchased and used by
12 persons and establishments primarily engaged in computer services
13 and data processing:

- 14 a. as defined under Industrial Group Numbers 7372 and
15 7373 of the Standard Industrial Classification (SIC)
16 Manual, latest version, which derive at least fifty
17 percent (50%) of their annual gross revenues from the
18 sale of a product or service to an out-of-state buyer
19 or consumer, and
- 20 b. as defined under Industrial Group Number 7374 of the
21 SIC Manual, latest version, which derive at least
22 eighty percent (80%) of their annual gross revenues
23 from the sale of a product or service to an out-of-
24 state buyer or consumer.

1 Eligibility for the exemption set out in this paragraph shall be
2 established, subject to review by the Tax Commission, by annually
3 filing an affidavit with the Tax Commission stating that the
4 facility so qualifies and such information as required by the Tax
5 Commission. For purposes of determining whether annual gross
6 revenues are derived from sales to out-of-state buyers or consumers,
7 all sales to the federal government shall be considered to be to an
8 out-of-state buyer or consumer;

9 22. Sales of prosthetic devices to an individual for use by
10 such individual. For purposes of this paragraph, "prosthetic
11 device" shall have the same meaning as provided in Section 1357.6 of
12 this title, but shall not include corrective eye glasses, contact
13 lenses, or hearing aids;

14 23. Sales of tangible personal property or services to a motion
15 picture or television production company to be used or consumed in
16 connection with an eligible production. For purposes of this
17 paragraph, "eligible production" means a documentary, special, music
18 video or a television commercial or television program that will
19 serve as a pilot for or be a segment of an ongoing dramatic or
20 situation comedy series filmed or taped for network or national or
21 regional syndication or a feature-length motion picture intended for
22 theatrical release or for network or national or regional
23 syndication or broadcast. The provisions of this paragraph shall
24 apply to sales occurring on or after July 1, 1996. In order to
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1 qualify for the exemption, the motion picture or television
2 production company shall file any documentation and information
3 required to be submitted pursuant to rules promulgated by the Tax
4 Commission;

5 24. Sales of diesel fuel sold for consumption by commercial
6 vessels, barges and other commercial watercraft;

7 25. Sales of tangible personal property or services to tax-
8 exempt independent nonprofit biomedical research foundations that
9 provide educational programs for Oklahoma science students and
10 teachers and to tax-exempt independent nonprofit community blood
11 banks headquartered in this state;

12 26. Effective May 6, 1992, sales of wireless telecommunications
13 equipment to a vendor who subsequently transfers the equipment at no
14 charge or for a discounted charge to a consumer as part of a
15 promotional package or as an inducement to commence or continue a
16 contract for wireless telecommunications services;

17 27. Effective January 1, 1991, leases of rail transportation
18 cars to haul coal to coal-fired plants located in this state which
19 generate electric power;

20 28. Beginning July 1, 2005, sales of aircraft engine repairs,
21 modification, and replacement parts, sales of aircraft frame repairs
22 and modification, aircraft interior modification, and paint, and
23 sales of services employed in the repair, modification, and
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1 replacement of parts of aircraft engines, aircraft frame and
2 interior repair and modification, and paint;

3 29. Sales of materials and supplies to the owner or operator of
4 a ship, motor vessel, or barge that is used in interstate or
5 international commerce if the materials and supplies:

6 a. are loaded on the ship, motor vessel, or barge and
7 used in the maintenance and operation of the ship,
8 motor vessel, or barge, or

9 b. enter into and become component parts of the ship,
10 motor vessel, or barge;

11 30. Sales of tangible personal property made at estate sales at
12 which such property is offered for sale on the premises of the
13 former residence of the decedent by a person who is not required to
14 be licensed pursuant to the Transient Merchant Licensing Act, or who
15 is not otherwise required to obtain a sales tax permit for the sale
16 of such property pursuant to the provisions of Section 1364 of this
17 title; provided:

18 a. such sale or event may not be held for a period
19 exceeding three (3) consecutive days,

20 b. the sale must be conducted within six (6) months of
21 the date of death of the decedent, and

22 c. the exemption allowed by this paragraph shall not be
23 allowed for property that was not part of the
24 decedent's estate;

1 31. Beginning January 1, 2004, sales of electricity and
2 associated delivery and transmission services, when sold exclusively
3 for use by an oil and gas operator for reservoir dewatering projects
4 and associated operations commencing on or after July 1, 2003, in
5 which the initial water-to-oil ratio is greater than or equal to
6 five-to-one water-to-oil, and such oil and gas development projects
7 have been classified by the Corporation Commission as a reservoir
8 dewatering unit;

9 32. Sales of prewritten computer software that is delivered
10 electronically. For purposes of this paragraph, "delivered
11 electronically" means delivered to the purchaser by means other than
12 tangible storage media;

13 33. Sales of modular dwelling units when built at a production
14 facility and moved in whole or in parts, to be assembled on-site,
15 and permanently affixed to the real property and used for
16 residential or commercial purposes. The exemption provided by this
17 paragraph shall equal forty-five percent (45%) of the total sales
18 price of the modular dwelling unit. For purposes of this paragraph,
19 "modular dwelling unit" means a structure that is not subject to the
20 motor vehicle excise tax imposed pursuant to Section 2103 of this
21 title;

22 34. Sales of tangible personal property or services to:

- 23 a. persons who are residents of Oklahoma and have been
24 honorably discharged from active service in any branch
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1 of the Armed Forces of the United States or Oklahoma
2 National Guard and who have been certified by the
3 United States Department of Veterans Affairs or its
4 successor to be in receipt of disability compensation
5 at the one-hundred-percent rate and the disability
6 shall be permanent and have been sustained through
7 military action or accident or resulting from disease
8 contracted while in such active service and registered
9 with the veterans registry created by the Oklahoma
10 Department of Veterans Affairs; provided, that if the
11 veteran received the sales tax exemption prior to
12 November 1, 2020, he or she shall be required to
13 register with the veterans registry prior to July 1,
14 2023, in order to remain qualified, or

- 15 b. the surviving spouse of the person in subparagraph a
16 of this paragraph if the person is deceased and the
17 spouse has not remarried and the surviving spouse of a
18 person who is determined by the United States
19 Department of Defense or any branch of the United
20 States military to have died while in the line of duty
21 if the spouse has not remarried. Sales for the
22 benefit of an eligible person to a spouse of the
23 eligible person or to a member of the household in
24 which the eligible person resides and who is
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1 authorized to make purchases on the person's behalf,
2 when such eligible person is not present at the sale,
3 shall also be exempt for purposes of this paragraph.
4 The Oklahoma Tax Commission shall issue a separate
5 exemption card to a spouse of an eligible person or to
6 a member of the household in which the eligible person
7 resides who is authorized to make purchases on the
8 person's behalf, if requested by the eligible person.
9 Sales qualifying for the exemption authorized by this
10 paragraph shall not exceed Twenty-five Thousand
11 Dollars (\$25,000.00) per year per individual while the
12 disabled veteran is living. Sales qualifying for the
13 exemption authorized by this paragraph shall not
14 exceed One Thousand Dollars (\$1,000.00) per year for
15 an unremarried surviving spouse. Upon request of the
16 Tax Commission, a person asserting or claiming the
17 exemption authorized by this paragraph shall provide a
18 statement, executed under oath, that the total sales
19 amounts for which the exemption is applicable have not
20 exceeded Twenty-five Thousand Dollars (\$25,000.00) per
21 year per living disabled veteran or One Thousand
22 Dollars (\$1,000.00) per year for an unremarried
23 surviving spouse. If the amount of such exempt sales
24 exceeds such amount, the sales tax in excess of the

1 authorized amount shall be treated as a direct sales
2 tax liability and may be recovered by the Tax
3 Commission in the same manner provided by law for
4 other taxes including penalty and interest. The Tax
5 Commission shall promulgate any rules necessary to
6 implement the provisions of this paragraph, which
7 shall include rules providing for the disclosure of
8 information about persons eligible for the exemption
9 authorized in this paragraph to the Oklahoma
10 Department of Veteran's Affairs, as authorized in
11 Section 205 of this title. For purposes of the
12 exemption authorized by this subparagraph, if the
13 disability determination that would have been made
14 while the disabled veteran was still living is not
15 made final until after the death of the disabled
16 veteran, the exemption authorized by this subparagraph
17 may still be claimed by the surviving spouse;

18 35. Sales of electricity to the operator, specifically
19 designated by the Corporation Commission, of a spacing unit or lease
20 from which oil is produced or attempted to be produced using
21 enhanced recovery methods including, but not limited to, increased
22 pressure in a producing formation through the use of water or
23 saltwater if the electrical usage is associated with and necessary
24 for the operation of equipment required to inject or circulate
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1 fluids in a producing formation for the purpose of forcing oil or
2 petroleum into a wellbore for eventual recovery and production from
3 the wellhead. In order to be eligible for the sales tax exemption
4 authorized by this paragraph, the total content of oil recovered
5 after the use of enhanced recovery methods shall not exceed one
6 percent (1%) by volume. The exemption authorized by this paragraph
7 shall be applicable only to the state sales tax rate and shall not
8 be applicable to any county or municipal sales tax rate;

9 36. Sales of intrastate charter and tour bus transportation.

10 As used in this paragraph, "intrastate charter and tour bus
11 transportation" means the transportation of persons from one
12 location in this state to another location in this state in a motor
13 vehicle which has been constructed in such a manner that it may
14 lawfully carry more than eighteen persons, and which is ordinarily
15 used or rented to carry persons for compensation. Provided, this
16 exemption shall not apply to regularly scheduled bus transportation
17 for the general public;

18 37. Sales of vitamins, minerals, and dietary supplements by a
19 licensed chiropractor to a person who is the patient of such
20 chiropractor at the physical location where the chiropractor
21 provides chiropractic care or services to such patient. The
22 provisions of this paragraph shall not be applicable to any drug,
23 medicine, or substance for which a prescription by a licensed
24 physician is required;

1 38. Sales of goods, wares, merchandise, tangible personal
2 property, machinery, and equipment to a web search portal located in
3 this state which derives at least eighty percent (80%) of its annual
4 gross revenue from the sale of a product or service to an out-of-
5 state buyer or consumer. For purposes of this paragraph, "web
6 search portal" means an establishment classified under NAICS code
7 519130 which operates websites that use a search engine to generate
8 and maintain extensive databases of Internet addresses and content
9 in an easily searchable format;

10 39. Sales of tangible personal property consumed or
11 incorporated in the construction or expansion of a facility for a
12 corporation organized under Section 437 et seq. of Title 18 of the
13 Oklahoma Statutes as a rural electric cooperative. For purposes of
14 this paragraph, sales made to a contractor or subcontractor that has
15 previously entered into a contractual relationship with a rural
16 electric cooperative for construction or expansion of a facility
17 shall be considered sales made to a rural electric cooperative;

18 40. Sales of tangible personal property or services to a
19 business primarily engaged in the repair of consumer electronic
20 goods including, but not limited to, cell phones, compact disc
21 players, personal computers, MP3 players, digital devices for the
22 storage and retrieval of information through hard-wired or wireless
23 computer or Internet connections, if the devices are sold to the
24 business by the original manufacturer of such devices and the
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1 devices are repaired, refitted or refurbished for sale by the entity
2 qualifying for the exemption authorized by this paragraph directly
3 to retail consumers or if the devices are sold to another business
4 entity for sale to retail consumers;

5 41. On or after July 1, 2019, and prior to July 1, 2024, sales
6 or leases of rolling stock when sold or leased by the manufacturer,
7 regardless of whether the purchaser is a public services corporation
8 engaged in business as a common carrier of property or passengers by
9 railway, for use or consumption by a common carrier directly in the
10 rendition of public service. For purposes of this paragraph,
11 "rolling stock" means locomotives, autocars, and railroad cars and
12 "sales or leases" includes railroad car maintenance and retrofitting
13 of railroad cars for their further use only on the railways; ~~and~~

14 42. Sales of gold, silver, platinum, palladium or other bullion
15 items such as coins and bars and legal tender of any nation, which
16 legal tender is sold according to its value as precious metal or as
17 an investment. As used in the paragraph, "bullion" means any
18 precious metal including, but not limited to, gold, silver,
19 platinum, and palladium, that is in such a state or condition that
20 its value depends upon its precious metal content and not its form.
21 The exemption authorized by this paragraph shall not apply to
22 fabricated metals that have been processed or manufactured for
23 artistic use or as jewelry-;

1 43. Sales of diapers and baby wipes. For the purposes of this
2 paragraph "diapers" includes diapers designed for infants, children,
3 and adults;

4 44. Sales of feminine hygiene products. For the purposes of
5 this paragraph, "feminine hygiene products" means tampons, menstrual
6 pad, panty liners, menstrual cups, menstrual sponges, sanitary
7 napkins, and other similar tangible personal property designed for
8 feminine hygiene in connection with the human menstrual cycle or
9 postpartum care;

10 45. Sales of baby bottles. For the purposes of this paragraph,
11 "baby bottles" means a bottle fitted with a nipple for providing
12 milk and other drinks to babies and young children;

13 46. Sales of breast milk pumping products. For the purposes of
14 this paragraph, "breast milk pumping products" means a breast pump,
15 breast milk storage bag or other similar tangible personal property
16 designed to store pumped breast milk, or a pumping bra. As used in
17 this paragraph, "breast pump" means an electrically or manually
18 controlled device designed or marketed to be used to express milk
19 from a human breast during lactation, including accessories
20 necessary for the use of the device such as flanges and tubing. The
21 term includes any battery, AC adapter, or other power supply unit
22 packaged and sold with the device to power the device;

23 47. Sales of maternity clothing. For the purposes of this
24 paragraph, "maternity clothing" means clothing labeled for a woman
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1 to wear during pregnancy that is designed to accommodate the changes
2 in body size and shape that occur as a result of a pregnancy or to
3 facilitate breastfeeding. The term includes a nursing bra or
4 nursing pad.

5 48. Sales of instant formula. For the purposes of this
6 paragraph, "instant formula" means an ultra-processed food designed
7 for the consumption of human babies. The term includes powder,
8 liquid concentrate, and ready-to-feed formula;

9 49. Sales of breast pads and nipple cream. For the purposes of
10 this paragraph, "breast pads" means nursing pads designed for women
11 to wear inside their bra to absorb any excess milk that may leak
12 from breasts between feedings or during breastfeeding. Breast pads
13 includes disposable or reusable pads. For the purposes of this
14 paragraph, "nipple cream" means a cream, balm, or other topical
15 product specifically designed to soothe and protect the nipples of
16 breastfeeding mothers;

17 50. Sales of perineal and vaginal cold packs and perineal and
18 vaginal spray. For the purposes of this paragraph, "perineal and
19 vaginal cold packs" means a therapeutic product designed to provide
20 relief and reduce swelling in the perineal and vaginal area after
21 childbirth or certain medical procedures. For the purposes of this
22 paragraph, "perineal and vaginal spray" means a topical product
23 designed to reduce inflammation and promote healing in the perineal
24 and vaginal area after childbirth;

1 51. Sales of perineal bottles and sitz baths. For the purposes
2 of this paragraph, "perineal bottles" means a specialized container
3 with a narrow spout or nozzle to use during postpartum care or after
4 certain medical procedures. For the purposes of this paragraph,
5 "sitz baths" means a specifically designed basin or container that
6 allows for therapeutic soaking of the pelvic area; and

7 52. Sales of belly wraps and donut pillows. For the purposes
8 of this paragraph, "belly wraps" means a supportive garment designed
9 to be worn around the abdomen after childbirth to provide support to
10 the abdomen and promote healing. For the purposes of this
11 paragraph, "donut pillows" means specifically designed pillows with
12 a round or donut-shaped cutout in the center for the purpose of
13 providing relief and comfort to mothers who have recently given
14 birth.

15 SECTION 2. This act shall become effective September 1, 2024.

17 59-2-8520 AO 01/16/23