



Resolution: Supporting Parity for Pumps

Passed November 2019

WHEREAS, breastfeeding is the ideal method of providing nutrition to infants¹; and

WHEREAS, the Centers for Disease Control (CDC), World Health Organization (WHO), the American Academy of Family Physicians (AAFP), American Academy of Pediatrics (AAP), and the National Institutes of Health (NIH) recommend that infants be breastfed exclusively for the first six months²; and

WHEREAS, the average amount of time taken for maternity leave is 10 weeks³ leaving working mothers of infants with an additional 14 weeks where it is recommend they continue providing breast milk to infants; and

WHEREAS, breast pumps are used to provide nutrition to infants who are unable to latch, born prematurely, or with severe feeding problems, and by mothers who have difficulty establishing or maintaining an adequate milk supply, mothers having temporary breastfeeding problems, and when mothers and infants are separated due to hospitalization or work requirements; and

WHEREAS, breastfeeding mothers are increasingly reliant on breast pumps to provide nutrition to their children as they resume the roles and responsibilities they had prior to giving birth; and

WHEREAS, breast pumps and breast pump collection and storage supplies are basic necessities for breastfeeding mothers; and

WHEREAS, the taxation of breast pumps and breast pump collection and storage supplies places an inequitable financial burden on mothers of infants; and

WHEREAS, infant formula is generally exempt from state sales and use tax, but breast pumps and breast pump collection and storage supplies remain taxable in the vast majority of states;⁴ and

WHEREAS, exempting breast pumps and breast pump collection and storage supplies will reduce the tax burden on mothers while allowing them the freedom to choose which breast pump products and supplies are best for them and their child; and

WHEREAS, the National Foundation for Women Legislators (NFWL) seeks to ensure that all new mothers are treated fairly, no matter how they choose to provide nutrition for their infants;

BE IT RESOLVED, that the NFWL urges state governments to ensure all infants have access to nutrition free of tax, whether breast milk or formula, and to end the current tax disincentive imposed on mothers choosing to continue breastfeeding, by adopting laws exempting breast pumps and breast pump collection and storage supplies from state sales and use taxes.

¹ March of Dimes, *Feeding Your Baby*, <https://www.marchofdimes.org/baby/feeding-your-baby.aspx>.

² National Institutes of Health, *What are the recommendations for breastfeeding?*, <https://www.nichd.nih.gov/health/topics/breastfeeding/conditioninfo/recommendations>; Centers for Disease Control and Prevention, *Facts*, <https://www.cdc.gov/breastfeeding/data/facts.html>; World Health Organization, *Breastfeeding*, https://www.who.int/nutrition/topics/exclusive_breastfeeding/en/; American Academy of Pediatrics, *AAP Reaffirms Breastfeeding Guidelines*, Feb. 27, 2012, <https://www.aap.org/en-us/about-the-aap/aap-press-room/Pages/AAP-Reaffirms-Breastfeeding-Guidelines.aspx>; American Academy of Family Physicians, *Breastfeeding, Family Physicians Supporting*.

³ Lake, Rebecca, *How Long Is the Average Maternity Leave?*, The Balance Careers, June 25, 2019, <https://www.thebalancecareers.com/how-long-is-the-average-maternity-leave-4590252>.

⁴ Parity for Pumps, *State taxes punish nursing mothers*, <https://www.parityforpumps.com/problem>. See also state statutory and regulatory codes, accessed via Thomson Reuters Checkpoint Tax & Accounting database, April 2019.