

# Legislative Analysis



## EXEMPT CERTAIN BABY AND TODDLER ITEMS FROM SALES AND USE TAXES

Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

**House Bill 4058 as introduced**  
**Sponsor: Rep. Kathy Schmaltz**

Analysis available at  
<http://www.legislature.mi.gov>

**House Bill 4059 as introduced**  
**Sponsor: Rep. Nancy DeBoer**

**Committee: Economic Competitiveness**  
**Complete to 3-20-25**

### SUMMARY:

House Bills 4058 and 4059 would respectively amend the General Sales Tax Act and the Use Tax Act to exempt the following items from the sales and use taxes:

- Cribs, playpens, and play yards designed for use by babies or toddlers.
- Baby and child strollers.
- Safety gates designed for use by babies or toddlers.
- Child safety cabinet locks, latches, and electrical socket covers.
- Bicycle child carrier seats and trailers, including adaptors and accessories.
- Baby exercisers, jumpers, bouncer seats, and swings.
- ***Breast pumps and breast pump collection and storage supplies.***
- Bottle sterilizers.
- Baby bottles and nipples for baby bottles.
- Pacifiers.
- Teething rings.
- Baby wipes.
- Changing tables and changing pads.
- Children's diapers, including single-use and reusable diapers and single-use and reusable inserts for reusable diapers.
- Baby and toddler clothing, including shoes, and ***clothing accessories or equipment.***

***Breast pump*** would mean an electrically or manually controlled pump device designed or marketed to be used to express milk from a human breast during lactation, and would include any battery, AC adapter, or other power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

***Breast pump collection and storage supplies*** would generally mean items of tangible personal property designed or marketed to be used in conjunction with a breast pump to collect milk expressed from a human breast and to store collected milk until it is ready for consumption. The term would include any of the following items:

- Breast shields and breast shield connectors.
- Breast pump tubes and tubing adapters.
- Breast pump valves and membranes.
- Backflow protectors and backflow protector adaptors.

- Bottles and bottle caps specific to the operation of the breast pump.
- Breast milk storage bags.
- Other items that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, that may be sold separately, but are generally sold as part of a breast pump kit.<sup>1</sup>

The following items would qualify only if sold as part of a breast pump kit prepackaged by the breast pump manufacturer or distributor:

- Bottles and bottle caps not specific to the operation of the breast pump.
- Breast pump travel bags and other similar carrying accessories, including ice packs, labels, and other similar products.
- Breast pump cleaning supplies.
- Nursing bras, bra pads, breast shells, and other similar products.
- Creams, ointments, and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples.

***Clothing accessories or equipment*** would mean incidental items worn on the person or in conjunction with clothing.

Proposed MCL 205.54mm (HB 4058)

Proposed MCL 205.94mm (HB 4059)

## **FISCAL IMPACT:**

The bills would reduce sales and use tax revenue by approximately \$40.0 million in the first year, with expected inflationary growth in future years. It is estimated that most of the revenue loss estimate would affect sales tax revenue. Approximately 73% of sales tax revenue is constitutionally earmarked to the School Aid Fund, 10% is constitutionally earmarked to revenue sharing, and the remainder is allocated to the general fund. With respect to use tax revenue, after accounting for the Local Community Stabilization Authority share for personal property tax reimbursements, approximately 57% is deposited in the general fund and approximately 43% is deposited in the School Aid Fund.

Legislative Analyst: Holly Kuhn  
Fiscal Analyst: Ben Gielczyk

---

■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations and does not constitute an official statement of legislative intent.

---

<sup>1</sup> *Breast pump kit* would mean a kit that contains a breast pump, in addition to breast pump collection and storage supplies or other taxable items of tangible personal property that may be useful to initiate, support, or sustain breastfeeding during lactation, if those items sold with the breast pump kit represent less than 50% of the total sales price of the breast pump kit.