No Analysis Required

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SUBJECT: Sales and Use Tax Exemption of Breast Pump and Related Supplies

- No analysis required – No longer impacts FTB.

SUMMARY

Amongst other things, under the Revenue and Taxation Code, this bill would make the sale, use, consumption and storage of breast pumps and related supplies exempt from sales and use tax.

ANALYSIS

The May 4, 2020, amendments removed the income tax provisions related to the State Parks Protection Fund and inserted the provision discussed above. As a result of the amendments, this bill no longer impacts the department’s programs and operations or state income tax revenue.

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