

April 20, 2023

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Dear Senator Grohoski, Representative Perry, and honorable members of the Joint Standing Committee on Taxation,

On behalf of the Maine Breastfeeding Coalition, I am asking you to support LD 1184, an act to exempt certain prescribed home medical equipment and supplies from sales tax. This legislation is important to breastfeeding parents in the great state of Maine, especially during a time when families are facing infant formula shortages and financial stress. Currently, there is no straight sales tax exemption for breastfeeding equipment or supplies like there is for other home medical equipment and supplies under MRS Sales, Fuel, & Special Tax Division Instructional Bulletin No. 41. While we would prefer a full sales tax exemption of breastfeeding equipment and supplies, *especially since infant formula is exempt*, we feel this bill would also help families that purchase prescribed breast pumps, parts, and milk storage bags using their insurance benefit.

Feeding human milk to children has been associated with improved health and lower health care costs (for individual families and our greater society) resulting from fewer physician visits, hospitalization stays, prescriptions, and other illnesses and diseases. As a result, American Academy of Pediatrics revised their human milk feeding policy statement in 2022 to recommend breastfeeding for 2 years rather than 1. The vast majority of lactating parents use a breast pump at some point in their nursing experiences and most rely on them to continue to feed their babies breast milk once they've returned to work.

The cost-savings of tax-exempt breastfeeding equipment and supplies will go a long way to further promote, support and protect breastfeeding in Maine and the economic well-being of new families. Providing tax exempt breastfeeding equipment and supplies can result in increased breastfeeding rates, infant growth rates, lower infant morbidity and mortality rates, reduced health disparities, and cost-savings.

Thank you for your consideration. Please let us know if we can answer any questions.

Sincerely, Kara Kaikini, MS, IBCLC Board President, MSBC





