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HOUSE BILL 2480

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State of Washington

66th Legislature

2020 Regular Session

By Representative Robinson

1 AN ACT Relating to providing a sales and use tax exemption for  
2 diapers and diaper services; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; and creating new  
4 sections.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** The legislature recognizes the significant  
7 financial burden that families face in providing diapers for their  
8 children. Consistent access to clean diapers is a critical public  
9 health issue, helping to avoid dermatitis, urinary tract infections,  
10 and other painful and dangerous medical complications for babies and  
11 their families. Insufficient access to diapers disproportionately  
12 burdens low-income families and families of color. A lack of access  
13 to affordable diapers can result in negative impacts for children and  
14 families' health and well-being and an elevated risk for child  
15 neglect and abuse. Additionally, the regressive nature of the sales  
16 tax places more financial burden on the most vulnerable families and  
17 those with the least flexibility in their budgets. The legislature  
18 therefore intends to authorize permanent sales and use tax exemptions  
19 for the purchase of diapers and diaper services in order to lessen  
20 the tax burden on Washington families and improve public health  
21 outcomes.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.08  
2    RCW to read as follows:

3        (1) The tax levied by RCW 82.08.020 does not apply to sales of  
4    diapers or diaper services.

5        (2) The following definitions apply to this section:

6        (a) "Diaper" means an absorbent garment that is washable or  
7    disposable and is designed, manufactured, processed, fabricated, or  
8    packaged for use by infants, toddlers, or children who are incapable  
9    of or have difficulty controlling their bladder or bowel movements;

10       (b) "Diaper service" means a business that supplies and launders  
11    diapers.

12       NEW SECTION.    **Sec. 3.**    A new section is added to chapter 82.12  
13    RCW to read as follows:

14       (1) The provisions of this chapter do not apply with respect to  
15    the use of diapers or diaper services.

16       (2) The definitions in section 2 of this act apply to this  
17    section.

18       NEW SECTION.    **Sec. 4.**    This act is exempt from the provisions of  
19    RCW 82.32.805 and 82.32.808. However, the tax preferences contained  
20    in sections 2 and 3, chapter . . ., Laws of 2020 (sections 2 and 3 of  
21    this act) must be included in the exemption report required under RCW  
22    43.06.400 published by the department of revenue.

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