
HOUSE BILL 2905

State of Washington

65th Legislature

2018 Regular Session

By Representatives Cody and Fitzgibbon

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

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

5 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
6 performance statement for the sales and use tax exemptions for
7 diapers established in sections 2 and 3, chapter . . ., Laws of 2018
8 (sections 2 and 3 of this act). This performance statement is only
9 intended to be used for subsequent evaluation of the tax preferences.
10 It is not intended to create a private right of action by any party
11 or be used to determine eligibility for preferential tax treatment.

12 (2) The legislature categorizes this tax preference as one
13 intended to provide tax relief for certain individuals as indicated
14 in RCW 82.32.808(2)(e).

15 (3) It is the legislature's specific public policy objective to
16 authorize permanent sales and use tax exemptions for the purchase of
17 diapers in order to lessen the tax burden on Washington families.

18 (4) Because the legislature intends for these tax preferences to
19 be permanent, the joint legislative audit and review committee is not
20 required to perform a tax preference review; however, these tax

1 preferences must be included in the tax exemption report required
2 under RCW 43.06.400 published by the department of revenue.

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

5 (1) The tax levied by RCW 82.08.020 does not apply to the sales
6 of diapers.

7 (2) For the purposes of this section, "diaper" means an absorbent
8 incontinence product that is washable or disposable and is worn by a
9 person, regardless of age or sex, who cannot control bladder or bowel
10 movements.

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

13 (1) The provisions of this chapter do not apply with respect to
14 the use of diapers.

15 (2) For the purposes of this section, "diaper" has the same
16 meaning as provided in section 2 of this act.

17 NEW SECTION. **Sec. 4.** The provisions of RCW 82.32.805(1)(a) do
18 not apply to this act.

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