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**SENATE BILL 5147**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Senator Wilson, L.

Prefiled 01/11/19.

1 AN ACT Relating to providing tax relief to females by exempting  
2 feminine hygiene products from retail sales and use tax; adding a new  
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
4 RCW; creating new sections; providing an effective date; and  
5 declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that feminine  
8 hygiene products are a necessity for most females in the state.  
9 Taxing a necessary feminine hygiene product unjustly adds an  
10 additional tax burden on females that creates a tax gap between  
11 genders, requiring females to potentially pay more of their income to  
12 state taxes. The legislature further finds that taxing feminine  
13 hygiene products adds to the regressive tax burden on low-income  
14 families. The legislature further finds that feminine hygiene  
15 products are not a discretionary purchase, they are a necessity for  
16 which there is no alternative for females to maintain proper health  
17 and hygiene. Therefore, the legislature intends to provide a  
18 permanent sales and use tax exemption for feminine hygiene products.

19 NEW SECTION. **Sec. 2.** (1) This section is the tax preference  
20 performance statement for the sales and use tax exemptions for

1 feminine hygiene products provided in sections 3 and 4,  
2 chapter . . ., Laws of 2019 (sections 3 and 4 of this act). This  
3 performance statement is only intended to be used for subsequent  
4 evaluation of the tax preferences. It is not intended to create a  
5 private right of action by any party or be used to determine  
6 eligibility to preferential tax treatment.

7 (2) The legislature categorizes these tax preferences as one  
8 intended to provide tax relief for certain individuals as indicated  
9 in RCW 82.32.808(2) (e).

10 (3) It is the legislature's specific public policy objective to  
11 authorize a permanent sales and use tax exemption for feminine  
12 hygiene products to reduce the tax burden on females for a product  
13 that is fundamental to personal hygiene and health.

14 (4) The joint legislative audit and review committee is not  
15 required to include the tax preferences authorized in sections 3 and  
16 4, chapter . . ., Laws of 2019 (sections 3 and 4 of this act) as part  
17 of its normal review process of tax preferences. The tax preferences  
18 authorized in sections 3 and 4, chapter . . ., Laws of 2019 sections  
19 3 and 4 of this act) will be included in the tax exemption report  
20 required under RCW 43.06.400 published by the department of revenue.

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

23 (1) The tax levied by RCW 82.08.020 does not apply to the sales  
24 of feminine hygiene products.

25 (2) "Feminine hygiene products" means sanitary napkins, tampons,  
26 menstrual cups, or any other similar product sold at retail designed  
27 specifically to catch menstrual flow either internally or externally.

28 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12  
29 RCW to read as follows:

30 (1) The tax levied by RCW 82.12.020 does not apply to the use of  
31 feminine hygiene products.

32 (2) "Feminine hygiene products" has the same meaning as provided  
33 in section 3 of this act.

34 NEW SECTION. **Sec. 5.** The automatic expiration date provisions  
35 of RCW 82.32.805(1) (a) do not apply to this act.

1        NEW SECTION.    **Sec. 6.**    This act is necessary for the immediate  
2    preservation of the public peace, health, or safety, or support of  
3    the state government and its existing public institutions, and takes  
4    effect July 1, 2019.

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