H-4031.1

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**HOUSE BILL 2905**

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**State of Washington 65th Legislature 2018 Regular Session**

**By** Representatives Cody, Fitzgibbon, Ortiz-Self, Senn, Valdez, Irwin, Pollet, and Doglio

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

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

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

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

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

(4) Because the legislature intends for these tax preferences to be permanent, the joint legislative audit and review committee is not required to perform a tax preference review; however, these tax preferences must be included in the tax exemption report required under RCW 43.06.400 published by the department of revenue.

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

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

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

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

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

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

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

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