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**SENATE BILL 5301**

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**State of Washington 66th Legislature 2019 Regular Session**

**By** Senators Rivers, Palumbo, O'Ban, Brown, Sheldon, Keiser, Dhingra, Hasegawa, Hunt, Kuderer, Nguyen, Wagoner, Wellman, and Wilson, L.

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.**  The legislature intends to authorize permanent sales and use tax exemptions for the purchase of diapers in order to lessen the tax burden on Washington families and the elderly.

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 sales of diapers.

(2) For the purposes of this section, "diaper" means an absorbent garment worn by humans who are incapable of or have difficulty controlling their 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) The definitions in section 2 of this act apply to this section.

NEW SECTION. **Sec.**  This act is exempt from the provisions of RCW 82.32.805 and 82.32.808.

**--- END ---**