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**HOUSE BILL 1535**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Representatives Stokesbary, Robertson, Dufault, Jacobsen, Sutherland, Walsh, Eslick, and Harris-Talley

AN ACT Relating to exempting family and household necessities from the sales and use tax; adding new sections to chapter 82.08 RCW; adding new sections to chapter 82.12 RCW; and creating a new section.

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

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 or diaper services.

(2) The following definitions apply to this section:

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

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

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 or diaper services.

(2) The definitions in section 1 of this act apply to this section.

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 a breast pump, repair and replacement parts therefor, and breast pump collection and storage supplies.

(2) The tax levied by RCW 82.08.020 does not apply to charges for installing repair and replacement parts in, maintaining, servicing, or repairing of, a breast pump, repair and replacement parts therefor, and breast pump collection and storage supplies.

(3) For the purposes of this section, the following definitions apply:

(a) "Breast pump" means an electrically or manually controlled pump device designed and marketed to be used to express milk from a human breast during lactation. "Breast pump" includes the electrically or manually controlled pump device and any battery, AC adapter, or other power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

(b) "Breast pump collection and storage supplies" means items of tangible personal property designed or marketed to be used in conjunction with a breast pump to collect milk expressed from a human breast and store collected milk until it is ready for consumption.

(i) "Breast pump collection and storage supplies" includes, but is not limited to: Breast shields and breast shield connectors; breast pump tubes and tubing adapters; breast pump valves and membranes; backflow protectors and backflow protector adaptors; bottle and bottle caps specific to the operation of the breast pump; breast milk storage bags; and other items that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, that may be sold separately, but are generally sold as part of a breast pump kit.

(ii) "Breast pump collection and storage supplies" does not include the following items if not sold as part of a breast pump kit prepackaged by the breast pump manufacturer or distributor:

(A) Bottles and bottle caps not specific to the operation of the breast pump;

(B) Breast pump travel bags and other similar carrying accessories, including ice packs, labels, and other similar products;

(C) Breast pump cleaning supplies;

(D) Nursing bras, bra pads, breast shells, and other similar products; and

(E) Creams, ointments, and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples.

(c) "Breast pump kit" means a kit that contains a breast pump and one or more of the following items: Breast pump collection and storage supplies; and other taxable items of tangible personal property that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation, so long as the other taxable items of tangible personal property sold with the breast pump kit at the time of the sale are less than 10 percent of the total sales price of the breast pump kit.

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 a breast pump, repair and replacement parts therefor, and breast pump collection and storage supplies.

(2) The definitions, conditions, and requirements of section 3 of this act apply to this section.

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 prepared foods sold by grocery stores.

(2) The following definitions apply to this section:

(a) "Grocery store" means any store, other than a convenience store, engaged primarily in the retail sale of packaged food.

(b) "Prepared food" is defined as provided in RCW 82.08.0293.

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 prepared foods sold by grocery stores.

(2) The definitions in section 5 of this act apply to this section.

NEW SECTION. **Sec.**  The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

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