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HOUSE BILL 2987

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State of Washington

64th Legislature

2016 Regular Session

By Representatives Wilson, Van Werven, Stambaugh, Kochmar, Hickel, Caldier, Walsh, Dye, Short, Scott, Pike, and Muri

Read first time 02/16/16. Referred to Committee on Finance.

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; and providing an effective date.

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

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

18 (2)(a) This subsection is the tax preference performance  
19 statement for the sales and use tax exemption for feminine hygiene  
20 products provided in section 2 of this act. The performance statement  
21 is only intended to be used for subsequent evaluation of the tax

1 preference. It is not intended to create a private right of action by  
2 any party or be used to determine eligibility to preferential tax  
3 treatment.

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

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

11 (d) The joint legislative audit and review committee is not  
12 required to include the tax preference authorized in section 2 of  
13 this act as part of its normal review process of tax preferences. The  
14 tax preference authorized in section 2 of this act will be included  
15 in the tax exemption report required under RCW 43.06.400 published by  
16 the department of revenue.

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

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

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

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

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

28 (2) "Feminine hygiene products" has the same meaning as provided  
29 in section 2 of this act.

30 NEW SECTION. **Sec. 4.** The expiration date required under RCW  
31 82.32.805 does not apply to the sales and use tax exemptions  
32 authorized in sections 2 and 3 of this act.

33 NEW SECTION. **Sec. 5.** This act takes effect July 1, 2016.

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