H-3855.1

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**HOUSE BILL 2480**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Representatives Robinson, Rude, Leavitt, Valdez, Doglio, Pollet, Cody, and Riccelli

AN ACT Relating to providing a sales and use tax exemption for diapers and diaper services; 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 recognizes the significant financial burden that families face in providing diapers for their children. Consistent access to clean diapers is a critical public health issue, helping to avoid dermatitis, urinary tract infections, and other painful and dangerous medical complications for babies and their families. Insufficient access to diapers disproportionately burdens low-income families and families of color. A lack of access to affordable diapers can result in negative impacts for children and families' health and well-being and an elevated risk for child neglect and abuse. Additionally, the regressive nature of the sales tax places more financial burden on the most vulnerable families and those with the least flexibility in their budgets. The legislature therefore intends to authorize permanent sales and use tax exemptions for the purchase of diapers and diaper services in order to lessen the tax burden on Washington families and improve public health outcomes.

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 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. However, the tax preferences contained in sections 2 and 3, chapter . . ., Laws of 2020 (sections 2 and 3 of this act) must be included in the exemption report required under RCW 43.06.400 published by the department of revenue.

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