

# SENATE BILL REPORT

## SB 5147

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As of January 16, 2019

**Title:** An act relating to providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

**Brief Description:** Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

**Sponsors:** Senators Wilson, L., Brown, Carlyle, Conway, Darneille, Palumbo, Keiser, Mullet, O'Ban, Short, Wagoner and Warnick.

**Brief History:**

**Committee Activity:** Health & Long Term Care: 1/21/19.

**Brief Summary of Bill**

- Exempts feminine hygiene products from the state's sales and use tax.
- Makes the exemption permanent.

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### SENATE COMMITTEE ON HEALTH & LONG TERM CARE

**Staff:** LeighBeth Merrick (786-7445)

**Background:** Sales taxes are imposed on retail sales of most articles of tangible personal property, including feminine hygiene products. A retail sale is a sale to the final consumer or end user of the property. If sales taxes were not collected when the consumer purchased the property, then the consumer owes the state use tax on the value of the property. The state's sales and use tax rate is 6.5 percent. Most cities and all counties also levy sales and use taxes, with rates varying from 0.5 percent to 3.9 percent.

Under current law, tax preferences expire every ten years and any bill enacting a new tax preference must include a performance statement so the Legislature may determine whether or not the tax preference is meeting its intended goals. Every four years, the Department of Revenue (DOR) is required to report to the Legislature on the amount of reduced revenues as a result of tax preferences for the current and next biennium. The Joint Legislative Audit and Review Committee (JLARC) also reviews specific tax preferences on behalf of the Legislature.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Summary of Bill:** Sales of feminine hygiene products to consumers are exempt from the state's sales and use tax. Feminine hygiene products is defined as "sanitary napkins, tampons, menstrual cups, or any other similar product sold at retail designed specifically to catch menstrual flow either internally or externally." The ten year automatic expiration date does not apply to this tax preference.

The tax preference performance statement is to reduce the tax burden on females for a product that is fundamental to personal hygiene and health. JLARC is not required to review the tax preferences as part of its normal review process. The tax preference will be included in DOR's four-year tax exemption report.

**Appropriation:** None.

**Fiscal Note:** Available.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** The bill takes effect on July 1, 2019.