AN ACT Relating to providing a sales and use tax exemption for feminine hygiene products; 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. 1. The legislature intends to authorize a permanent sales and use tax exemption for feminine hygiene products in order to lessen the tax burden on women and families in Washington.

NEW SECTION. Sec. 2. 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 the sales of feminine hygiene products.

(2) For the purposes of this section, the term "feminine hygiene product" means sanitary napkins, tampons, menstrual cups, or any other similar product sold at retail designed specifically to catch menstrual flow either internally or externally.

NEW SECTION. Sec. 3. A new section is added to chapter 82.12 RCW to read as follows:
(1) The provisions of this chapter do not apply in respect to the use of feminine hygiene products.

(2) The definition in section 2 of this act applies to this section.

NEW SECTION. Sec. 4. The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

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