
SENATE BILL 5301

State of Washington

66th Legislature

2019 Regular Session

By Senators Rivers, Palumbo, O'Ban, Brown, Sheldon, Keiser, Dhingra, Hasegawa, Hunt, Kuderer, Nguyen, Wagoner, Wellman, and Wilson, L.

Read first time 01/17/19. Referred to Committee on Health & Long Term Care.

1 AN ACT Relating to providing a sales and use tax exemption for
2 diapers; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; and creating new sections.

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

5 NEW SECTION. **Sec. 1.** The legislature intends to authorize
6 permanent sales and use tax exemptions for the purchase of diapers in
7 order to lessen the tax burden on Washington families and the
8 elderly.

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

11 (1) The tax levied by RCW 82.08.020 does not apply to sales of
12 diapers.

13 (2) For the purposes of this section, "diaper" means an absorbent
14 garment worn by humans who are incapable of or have difficulty
15 controlling their bladder or bowel movements.

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

18 (1) The provisions of this chapter do not apply with respect to
19 the use of diapers.

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

3 NEW SECTION. **Sec. 4.** This act is exempt from the provisions of
4 RCW 82.32.805 and 82.32.808.

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