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**SENATE BILL 5150**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senators Fain, Rivers, Palumbo, Darneille, and Keiser

AN ACT Relating to providing a sales and use tax exemption for certain 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) This section is the tax preference performance statement for the tax preferences contained in this act. This performance statement is only intended to be used for subsequent evaluation of the tax preferences. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) It is the legislature's specific public policy objective to provide tax relief for necessities such as tampons, sanitary napkins, and other similar items used for feminine hygiene, not including soaps, cleaning solutions, or shampoo. Because the legislature intends for the changes in this act to be permanent, the tax preferences are exempt from the ten-year expiration provision in RCW 82.32.805(1)(a).

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

The tax levied by RCW 82.08.020 does not apply to sales of tampons, sanitary napkins, or other similar items used for feminine hygiene. For the purposes of this section, "other similar items used for feminine hygiene" does not include soaps, cleaning solutions, or shampoo.

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

The provisions of this chapter do not apply with respect to the use of tampons, sanitary napkins, or other similar items used for feminine hygiene. For the purposes of this section, "other similar items used for feminine hygiene" does not include soaps, cleaning solutions, or shampoo.

NEW SECTION. **Sec.**  The legislature intends for the amendments in this act to be permanent. Therefore, the amendments in this act are exempt from the ten-year expiration provision in RCW 82.32.805(1)(a).

**--- END ---**