
SENATE BILL 5150

State of Washington 65th Legislature 2017 Regular Session

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

Read first time 01/13/17. Referred to Committee on Ways & Means.

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

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

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
7 performance statement for the tax preferences contained in this act.
8 This performance statement is only intended to be used for subsequent
9 evaluation of the tax preferences. It is not intended to create a
10 private right of action by any party or be used to determine
11 eligibility for preferential tax treatment.

12 (2) It is the legislature's specific public policy objective to
13 provide tax relief for necessities such as tampons, sanitary napkins,
14 and other similar items used for feminine hygiene, not including
15 soaps, cleaning solutions, or shampoo. Because the legislature
16 intends for the changes in this act to be permanent, the tax
17 preferences are exempt from the ten-year expiration provision in RCW
18 82.32.805(1)(a).

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

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

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

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

13 NEW SECTION. **Sec. 4.** The legislature intends for the amendments
14 in this act to be permanent. Therefore, the amendments in this act
15 are exempt from the ten-year expiration provision in RCW
16 82.32.805(1)(a).

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