

# SENATE BILL REPORT

## SB 5150

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As of February 1, 2017

**Title:** An act relating to providing a sales and use tax exemption for certain feminine hygiene products.

**Brief Description:** Providing a sales and use tax exemption for certain feminine hygiene products.

**Sponsors:** Senators Fain, Rivers, Palumbo, Darneille and Keiser.

**Brief History:**

**Committee Activity:** Ways & Means: 2/02/17.

<p style="text-align: center;"><b>Brief Summary of Bill</b></p> <ul style="list-style-type: none"><li>• Exempts feminine hygiene products from sales and use tax.</li><li>• Makes the exemption permanent.</li></ul>
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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Carrie Graf (786-7708)

**Background:** Retail 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 retail sales taxes were not collected when the consumer purchased the property, then the consumer owes use tax on the value of the property. The state sales and use tax rate is 6.5 percent. Most cities and all counties also levy retail sales and use taxes, with rates varying from 0.5 percent to 3.0 percent.

**Summary of Bill:** Sales of feminine hygiene products to consumers are exempt from sales and use tax. Feminine hygiene products is defined as "tampons, sanitary napkins, or other similar items used for feminine hygiene." The definition does not include soaps, cleaning solutions, or shampoo. The tax preference is intended to be permanent and therefore is not subject to the ten-year expiration date generally imposed on tax preferences.

**Appropriation:** None.

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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.*

**Fiscal Note:** Available.

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

**Effective Date:** Ninety days after adjournment of session in which bill is passed.