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**SENATE BILL 5093**

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

**By** Senators Wilson, Darneille, Keiser, Hunt, and Kuderer

Read first time 01/12/17. Referred to Committee on Ways & Means.

1            AN ACT Relating to providing tax relief to females by exempting  
2 feminine hygiene products from retail sales and use tax; adding a new  
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
4 RCW; creating new sections; providing an effective date; and  
5 declaring an emergency.

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

7            NEW SECTION.    **Sec. 1.**    (1) The legislature finds that feminine  
8 hygiene products are a necessity for most females in the state.  
9 Taxing a necessary feminine hygiene product unjustly adds an  
10 additional tax burden on females that creates a tax gap between  
11 genders, requiring females to potentially pay more of their income to  
12 state taxes. The legislature further finds that taxing feminine  
13 hygiene products adds to the regressive tax burden on low-income  
14 families. The legislature further finds that feminine hygiene  
15 products are not a discretionary purchase, they are a necessity for  
16 which there is no alternative for females to maintain proper health  
17 and hygiene. Therefore, the legislature intends to provide a  
18 permanent sales and use tax exemption for feminine hygiene products.

19            (2)(a) This subsection is the tax preference performance  
20 statement for the sales and use tax exemption for feminine hygiene  
21 products provided in section 2 of this act. The performance statement

1 is only intended to be used for subsequent evaluation of the tax  
2 preference. It is not intended to create a private right of action by  
3 any party or be used to determine eligibility to preferential tax  
4 treatment.

5 (b) The legislature categorizes this tax preference as one  
6 intended to provide tax relief for certain individuals as indicated  
7 in RCW 82.32.808(2)(e).

8 (c) It is the legislature's specific public policy objective to  
9 authorize a permanent sales and use tax exemption for feminine  
10 hygiene products to reduce the tax burden on females for a product  
11 that is fundamental to personal hygiene and health.

12 (d) The joint legislative audit and review committee is not  
13 required to include the tax preference authorized in section 2 of  
14 this act as part of its normal review process of tax preferences. The  
15 tax preference authorized in section 2 of this act will be included  
16 in the tax exemption report required under RCW 43.06.400 published by  
17 the department of revenue.

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

20 (1) The tax levied by RCW 82.08.020 does not apply to the sales  
21 of feminine hygiene products.

22 (2) "Feminine hygiene products" means sanitary napkins, tampons,  
23 menstrual cups, or any other similar product sold at retail designed  
24 specifically to catch menstrual flow either internally or externally.

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

27 (1) The tax levied by RCW 82.12.020 does not apply to the use of  
28 feminine hygiene products.

29 (2) "Feminine hygiene products" has the same meaning as provided  
30 in section 2 of this act.

31 NEW SECTION. **Sec. 4.** The expiration date required under RCW  
32 82.32.805 does not apply to the sales and use tax exemptions  
33 authorized in sections 2 and 3 of this act.

34 NEW SECTION. **Sec. 5.** This act is necessary for the immediate  
35 preservation of the public peace, health, or safety, or support of

1 the state government and its existing public institutions, and takes  
2 effect July 1, 2017.

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