**2157-S2 AMH YOUN H3046.1 - NOT FOR FLOOR USE**

**2SHB 2157** - H AMD **799**

By Representative Young

**NOT CONSIDERED 12/23/2019**

On page 33, after line 18, insert the following:

**"Part VII**

**Providing a Sales and Use Tax Exemption for Diapers**

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

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

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

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

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

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

(2) The definitions in section 702 of this act apply to this section."

Renumber the remaining part and sections consecutively, correct any internal references accordingly, and correct the title.

EFFECT: Provides a sales and use tax exemption for diapers.