
HOUSE BILL 1535

State of Washington

67th Legislature

2021 Regular Session

By Representatives Stokesbary, Robertson, Dufault, Jacobsen,
Sutherland, Walsh, Eslick, and Harris-Talley

Read first time 02/12/21. Referred to Committee on Finance.

1 AN ACT Relating to exempting family and household necessities
2 from the sales and use tax; adding new sections to chapter 82.08 RCW;
3 adding new sections to chapter 82.12 RCW; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
6 RCW to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 diapers or diaper services.

9 (2) The following definitions apply to this section:

10 (a) "Diaper" means an absorbent garment that is washable or
11 disposable and is designed, manufactured, processed, fabricated, or
12 packaged for use by infants, toddlers, or children who are incapable
13 of or have difficulty controlling their bladder or bowel movements.

14 (b) "Diaper service" means a business that supplies and launders
15 diapers.

16 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
17 RCW to read as follows:

18 (1) The provisions of this chapter do not apply with respect to
19 the use of diapers or diaper services.

1 (2) The definitions in section 1 of this act apply to this
2 section.

3 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08
4 RCW to read as follows:

5 (1) The tax levied by RCW 82.08.020 does not apply to sales of a
6 breast pump, repair and replacement parts therefor, and breast pump
7 collection and storage supplies.

8 (2) The tax levied by RCW 82.08.020 does not apply to charges for
9 installing repair and replacement parts in, maintaining, servicing,
10 or repairing of, a breast pump, repair and replacement parts
11 therefor, and breast pump collection and storage supplies.

12 (3) For the purposes of this section, the following definitions
13 apply:

14 (a) "Breast pump" means an electrically or manually controlled
15 pump device designed and marketed to be used to express milk from a
16 human breast during lactation. "Breast pump" includes the
17 electrically or manually controlled pump device and any battery, AC
18 adapter, or other power supply unit packaged and sold with the pump
19 device at the time of sale to power the pump device.

20 (b) "Breast pump collection and storage supplies" means items of
21 tangible personal property designed or marketed to be used in
22 conjunction with a breast pump to collect milk expressed from a human
23 breast and store collected milk until it is ready for consumption.

24 (i) "Breast pump collection and storage supplies" includes, but
25 is not limited to: Breast shields and breast shield connectors;
26 breast pump tubes and tubing adapters; breast pump valves and
27 membranes; backflow protectors and backflow protector adaptors;
28 bottle and bottle caps specific to the operation of the breast pump;
29 breast milk storage bags; and other items that may be useful to
30 initiate, support, or sustain breastfeeding using a breast pump
31 during lactation, that may be sold separately, but are generally sold
32 as part of a breast pump kit.

33 (ii) "Breast pump collection and storage supplies" does not
34 include the following items if not sold as part of a breast pump kit
35 prepackaged by the breast pump manufacturer or distributor:

36 (A) Bottles and bottle caps not specific to the operation of the
37 breast pump;

38 (B) Breast pump travel bags and other similar carrying
39 accessories, including ice packs, labels, and other similar products;

- 1 (C) Breast pump cleaning supplies;
2 (D) Nursing bras, bra pads, breast shells, and other similar
3 products; and
4 (E) Creams, ointments, and other similar products that relieve
5 breastfeeding-related symptoms or conditions of the breasts or
6 nipples.

7 (c) "Breast pump kit" means a kit that contains a breast pump and
8 one or more of the following items: Breast pump collection and
9 storage supplies; and other taxable items of tangible personal
10 property that may be useful to initiate, support, or sustain
11 breastfeeding using a breast pump during lactation, so long as the
12 other taxable items of tangible personal property sold with the
13 breast pump kit at the time of the sale are less than 10 percent of
14 the total sales price of the breast pump kit.

15 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12
16 RCW to read as follows:

17 (1) The provisions of this chapter do not apply with respect to
18 the use of a breast pump, repair and replacement parts therefor, and
19 breast pump collection and storage supplies.

20 (2) The definitions, conditions, and requirements of section 3 of
21 this act apply to this section.

22 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.08
23 RCW to read as follows:

24 (1) The tax levied by RCW 82.08.020 does not apply to sales of
25 prepared foods sold by grocery stores.

26 (2) The following definitions apply to this section:

27 (a) "Grocery store" means any store, other than a convenience
28 store, engaged primarily in the retail sale of packaged food.

29 (b) "Prepared food" is defined as provided in RCW 82.08.0293.

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

32 (1) The provisions of this chapter do not apply with respect to
33 the use of prepared foods sold by grocery stores.

34 (2) The definitions in section 5 of this act apply to this
35 section.

1 NEW SECTION. **Sec. 7.** The provisions of RCW 82.32.805 and
2 82.32.808 do not apply to this act.

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