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**ENGROSSED SENATE BILL 5309**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Senators Rivers, Brown, Das, Fortunato, Hasegawa, Keiser, Lovelett, Mullet, Robinson, Wilson, C., and Wilson, L.

Read first time 01/20/21. Referred to Committee on Ways & Means.

1        AN ACT Relating to providing a sales and use tax exemption for  
2 adult and baby diapers; adding a new section to chapter 82.08 RCW;  
3 adding a new section to chapter 82.12 RCW; creating new sections; and  
4 providing an effective date.

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 sales and use tax exemptions for  
8 diapers established in sections 2 and 3, chapter . . . , Laws of 2022  
9 (sections 2 and 3 of this act). This performance statement is only  
10 intended to be used for subsequent evaluation of the tax preferences.  
11 It is not intended to create a private right of action by any party  
12 or be used to determine eligibility for preferential tax treatment.

13        (2) The legislature categorizes this tax preference as one  
14 intended to provide tax relief for certain individuals as indicated  
15 in RCW 82.32.808(2)(e).

16        (3) It is the legislature's specific public policy objective to  
17 authorize permanent sales and use tax exemptions for the purchase of  
18 diapers in order to lessen the tax burden on Washington families.

19        (4) Because the legislature intends for these tax preferences to  
20 be permanent, the joint legislative audit and review committee is not  
21 required to perform a tax preference review; however, these tax

1 preferences must be included in the tax exemption report required  
2 under RCW 43.06.400 published by the department of revenue.

3 NEW SECTION. **Sec. 2.** 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 the sales  
6 of diapers.

7 (2) For the purposes of this section, "diaper" means an absorbent  
8 incontinence product that is washable or disposable and is worn by a  
9 person, regardless of age or sex, who cannot control bladder or bowel  
10 movements.

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

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

15 (2) For the purposes of this section, "diaper" has the same  
16 meaning as provided in section 2 of this act.

17 NEW SECTION. **Sec. 4.** The provisions of RCW 82.32.805 and  
18 82.32.808 do not apply to this act.

19 NEW SECTION. **Sec. 5.** This act takes effect October 1, 2022.

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