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**HOUSE BILL 1318**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Representatives Rule, Reeves, Shavers, Bernbaum, Pollet, Nance, and Timmons

Read first time 01/15/25. Referred to Committee on Finance.

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

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

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

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

10 (2) For purposes of this section, "diaper" means an absorbent  
11 garment that is reusable or disposable and is marketed to be worn by  
12 children, including infants or toddlers, who are incapable of or have  
13 difficulty controlling their bladder or bowel movements.

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

16 (1) This chapter does not apply to the use of diapers.

17 (2) The definition in section 1 of this act applies to this  
18 section.

1        NEW SECTION.    **Sec. 3.**    RCW 82.32.805 and 82.32.808 do not apply  
2    to this act.

3        NEW SECTION.    **Sec. 4.**    This act takes effect January 1, 2026.

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