

SENATE BILL REPORT

SB 5093

As of February 8, 2017

Title: An act relating to providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

Brief Description: Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax.

Sponsors: Senators Wilson, Darneille, Keiser, Hunt and Kuderer.

Brief History:

Committee Activity: Ways & Means: 2/02/17.

<p style="text-align: center;">Brief Summary of Bill</p> <ul style="list-style-type: none">• Exempts feminine hygiene products from sales and use tax.• Makes the exemption permanent.
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- Exempts feminine hygiene products from sales and use tax.
- Makes the exemption permanent.

SENATE COMMITTEE ON WAYS & MEANS

Staff: Carrie Graf (786-7708)

Background: Retail sales taxes are imposed on retail sales of most articles of tangible personal property, including feminine hygiene products. A retail sale is a sale to the final consumer or end user of the property. If retail sales taxes were not collected when the consumer purchased the property, then the consumer owes use tax on the value of the property. The state sales and use tax rate is 6.5 percent. Most cities and all counties also levy retail sales and use taxes, with rates varying from 0.5 percent to 3.0 percent.

Summary of Bill: Sales of feminine hygiene products to consumers are exempt from sales and use tax. Feminine hygiene products is defined as "sanitary napkins, tampons, menstrual cups, or any other similar product sold at retail designed specifically to catch menstrual flow either internally or externally." The tax preference is intended to be permanent and therefore is not subject to the ten-year expiration date generally imposed on tax preferences.

Appropriation: None.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Fiscal Note: Available.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: The bill takes effect on July 1, 2017.

Staff Summary of Public Testimony: PRO: There is a call across the nation to remove the tax on feminine hygiene products. These are medically necessary products and, just like other medically necessary products, they should not be taxed. All across the country, even Canada, have redefined these products from a luxury to a medically necessary product. These products deal with bodily fluids which implicates public health and sanitation. There is a medical need for these products. Wisconsin, Utah, Ohio, Michigan, California, and Connecticut considered these proposals last year. Massachusetts, Pennsylvania, Minnesota, Maryland, and New Jersey already exempt these products. Women spend \$0.50-0.80 in tax on each purchase of these items. No male ever has to pay this expense. Lots of university students are homeless or single mothers, so every penny counts. These products are not a luxury, menstruation is not a choice. If we exempt the tax it will also relieve some stigma. Interviews and observations at day centers and other organizations that provide support for low income and homeless women resulted in the following stories: individuals reported using socks for sanitary pads on a regular basis because they couldn't afford menstrual hygiene products, and washing these socks in bathtubs with no soap, which raises health implications; many others reported missing or being sent home from school because they didn't have menstrual hygiene products; a large majority described having to budget for these products and being concerned that they couldn't afford feminine hygiene products, food, and necessities for their children.

Persons Testifying: PRO: Senator Lynda Wilson, Prime Sponsor; Yana Chakalo, Associated Students of the University of Washington; Sarah Fox, University of Washington Graduate and Professional Student Senate.

Persons Signed In To Testify But Not Testifying: No one.