

---

HOUSE BILL 1880

---

State of Washington

65th Legislature

2017 Regular Session

By Representatives Wylie, Lovick, Lytton, Kloba, Doglio, Pollet, and Ormsby

Read first time 02/01/17. Referred to Committee on Finance.

1 AN ACT Relating to providing a sales and use tax exemption for  
2 feminine hygiene products for individuals receiving public  
3 assistance; adding a new section to chapter 82.08 RCW; adding a new  
4 section to chapter 82.12 RCW; creating new sections; providing an  
5 effective date; and declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** (1) The legislature finds that feminine  
8 hygiene products are a necessity for many people in this state and  
9 are essential to the dignity, hygiene, and good health of those who  
10 use them. The legislature further finds that the imposition of a  
11 sales and use tax on these products is regressive and  
12 disproportionately affects low-income persons who need to purchase  
13 these products. Therefore, the legislature intends to provide a  
14 permanent sales and use tax exemption for the purchase by low-income  
15 people of feminine hygiene products.

16 (2)(a) This subsection is the tax preference performance  
17 statement for tax preferences provided in sections 2 and 3 of this  
18 act. The performance statement is only intended to be used for  
19 subsequent evaluation of the tax preference. It is not intended to  
20 create a private right of action by any party or be used to determine  
21 eligibility to preferential tax treatment.

1 (b) The legislature categorizes these tax preferences as ones  
2 intended to provide tax relief for certain individuals as indicated  
3 in RCW 82.32.808(2)(e).

4 (c) It is the legislature's specific public policy objective to  
5 authorize a permanent sales and use tax exemption for the purchase of  
6 feminine hygiene products by low-income people to reduce the tax  
7 burden on low-income people for a product that is critical to  
8 maintain personal hygiene and health.

9 (d) The joint legislative audit and review committee is not  
10 required to include the tax preferences authorized in sections 2 and  
11 3 of this act as part of its normal review process of tax  
12 preferences. The tax preferences authorized in sections 2 and 3 of  
13 this act must be included in the tax exemption report required under  
14 RCW 43.06.400 published by the department of revenue.

15 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08  
16 RCW to read as follows:

17 (1) The tax levied by RCW 82.08.020 does not apply to the sales  
18 of feminine hygiene products by an eligible purchaser.

19 (2) In order to qualify for the exemption under this section, an  
20 eligible purchaser must present the following at the point of sale:

21 (a) An electronic benefit card in his or her name; and

22 (b) A driver's license or other proof of identity.

23 (3) The definitions in this subsection apply throughout this  
24 section unless the context clearly requires otherwise.

25 (a) "Eligible purchaser" means a person receiving public  
26 assistance as defined under RCW 74.08.025.

27 (b) "Feminine hygiene products" means sanitary napkins, tampons,  
28 menstrual cups, or any other similar product sold at retail designed  
29 specifically to catch menstrual flow either internally or externally.

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

32 (1) The tax levied by RCW 82.12.020 does not apply to the use of  
33 feminine hygiene products by an eligible purchaser.

34 (2) The definitions, terms, and conditions in section 2 of this  
35 act apply to this section.

36 NEW SECTION. **Sec. 4.** The automatic expiration date provisions  
37 of RCW 82.32.805(1)(a) do not apply to this act.

1        NEW SECTION.    **Sec. 5.**    This act is necessary for the immediate  
2    preservation of the public peace, health, or safety, or support of  
3    the state government and its existing public institutions, and takes  
4    effect July 1, 2017.

--- END ---