

**SHB 1223 - H AMD 35**

By Representative Walsh

**NOT CONSIDERED 12/23/2019**

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08  
4 RCW to read as follows:

5 (1) Persons who purchase a diaper changing station, installation  
6 materials and services, and supplies necessary to maintain the diaper  
7 changing station in a safe and sanitary condition, and who have paid  
8 a tax levied by RCW 82.08.020 on the purchase, may claim an exemption  
9 from the state tax in the form of a remittance if the diaper changing  
10 station is installed in a restaurant that makes available at least  
11 one diaper changing station that is accessible to men and one diaper  
12 changing station that is accessible to women, or one diaper changing  
13 station that is accessible to both men and women.

14 (2) A person claiming an exemption from the state tax in the form  
15 of a remittance must pay the tax imposed under RCW 82.08.020 before  
16 applying to the department for remittance for all or part of the tax  
17 paid under RCW 82.08.020.

18 (3) The claim for remittance under this section must be done in  
19 the form and manner required by the department, specifying the amount  
20 of the exempted tax claimed and the qualifying purchase or  
21 acquisition for which the exemption is claimed. The buyer must retain  
22 information in adequate detail to enable the department to determine  
23 whether the purchase meets the criteria under this section, including  
24 invoices, proof of tax paid, and documents verifying that the costs  
25 are associated with installing and maintaining a diaper changing  
26 station.

27 (4) The department must determine eligibility under this section  
28 based on information provided by the buyer and through audit and  
29 other administrative records.

30 (5) This section expires January 1, 2030.

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

1 (1) Persons who purchase a diaper changing station, installation  
2 materials and services, and supplies necessary to maintain the diaper  
3 changing station in a safe and sanitary condition, and who have paid  
4 a tax levied by RCW 82.12.020 on the purchase, may claim an exemption  
5 from the state tax in the form of a remittance if the diaper changing  
6 station is installed in a restaurant that makes available at least  
7 one diaper changing station that is accessible to men and one diaper  
8 changing station that is accessible to women, or one diaper changing  
9 station that is accessible to both men and women.

10 (2) A person claiming an exemption from the state tax in the form  
11 of a remittance must pay the tax imposed under RCW 82.12.020 before  
12 applying to the department for remittance for all or part of the tax  
13 paid under RCW 82.12.020.

14 (3) The claim for remittance under this section must be done in  
15 the form and manner required by the department, specifying the amount  
16 of the exempted tax claimed and the qualifying purchase or  
17 acquisition for which the exemption is claimed. The buyer must retain  
18 information in adequate detail to enable the department to determine  
19 whether the purchase meets the criteria under this section, including  
20 invoices, proof of tax paid, and documents verifying that the costs  
21 are associated with installing and maintaining a diaper changing  
22 station.

23 (4) The department must determine eligibility under this section  
24 based on information provided by the buyer and through audit and  
25 other administrative records.

26 (5) This section expires January 1, 2030.

27 NEW SECTION. **Sec. 3.** This section is the tax preference  
28 performance statement for the tax preference contained in sections 1  
29 and 2, chapter . . ., Laws of 2019 (sections 1 and 2 of this act).  
30 This performance statement is only intended to be used for subsequent  
31 evaluation of the tax preference. It is not intended to create a  
32 private right of action by any party or be used to determine  
33 eligibility for preferential tax treatment.

34 (1) The legislature categorizes this tax preference as one  
35 intended to provide tax relief for certain businesses or individuals,  
36 as indicated in RCW 82.32.808(2)(e).

37 (2) It is the legislature's specific public policy objective to  
38 authorize a retail sales and use tax exemption for restaurants that

1 install diaper changing stations to promote diaper changing station  
2 accessibility to men and women.

3 (3) If a review finds that there is an increase, as a result of  
4 the creation of the tax preference in this act, in accessibility of  
5 diaper changing stations in restaurants as described in this act,  
6 then the legislature intends to extend the expiration date of this  
7 tax preference.

8 (4) In order to obtain the data necessary to perform the review  
9 in subsection (3) of this section, the joint legislative audit and  
10 review committee may refer to any data collected by the state."

11 Correct the title.

EFFECT: Removes the requirement that restaurants not otherwise exempt install diaper changing stations. Provides a retail sales and use tax exemption, in the form of a remittance, equal to the state sales or use tax paid on the purchase, installation, and maintenance of one or more diaper changing stations, to all restaurants that install at least one diaper changing station accessible to men and one diaper changing station accessible to women, or one diaper changing station that is accessible to both men and women.

--- END ---