

2SHB 2157 - H AMD 799

By Representative Young

NOT CONSIDERED 12/23/2019

1 On page 33, after line 18, insert the following:

2 **"Part VII**

3 **Providing a Sales and Use Tax Exemption for Diapers**

4 NEW SECTION. **Sec. 701.** The legislature intends to authorize
5 permanent sales and use tax exemptions for the purchase of diapers in
6 order to lessen the tax burden on Washington families.

7 NEW SECTION. **Sec. 702.** A new section is added to chapter 82.08
8 RCW to read as follows:

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

11 (2) For the purposes of this section, "diaper" means an absorbent
12 garment worn by humans who are incapable of or have difficulty
13 controlling their bladder or bowel movements.

14 NEW SECTION. **Sec. 703.** A new section is added to chapter 82.12
15 RCW to read as follows:

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

18 (2) The definitions in section 702 of this act apply to this
19 section."

20 Renumber the remaining part and sections consecutively, correct
21 any internal references accordingly, and correct the title.

EFFECT: Provides a sales and use tax exemption for diapers.

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