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**HOUSE BILL 1054**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Representatives Reeves, Peterson, Valdez, Irwin, Fitzgibbon, Macri, Wylie, Cody, Doglio, Robinson, Pollet, Orwall, Senn, Stanford, Stonier, and Walen

Prefiled 12/14/18. Read first time 01/14/19. Referred to Committee on Finance.

1 AN ACT Relating to providing a sales and use tax exemption for  
2 diapers; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; and creating new sections.

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

5 NEW SECTION. **Sec. 1.** The legislature intends to authorize  
6 permanent sales and use tax exemptions for the purchase of diapers in  
7 order to lessen the tax burden on Washington families.

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

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

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

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

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

1           (2) The definitions in section 2 of this act apply to this  
2 section.

3           NEW SECTION.   **Sec. 4.** This act is exempt from the provisions of  
4 RCW 82.32.805 and 82.32.808.

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