
ENGROSSED SUBSTITUTE SENATE BILL 5147

State of Washington

66th Legislature

2020 Regular Session

By Senate Ways & Means (originally sponsored by Senators Wilson, L., Brown, Carlyle, Conway, Darneille, Palumbo, Keiser, Mullet, O'Ban, Short, Wagoner, and Warnick)

READ FIRST TIME 03/02/20.

1 AN ACT Relating to providing tax relief by exempting menstrual
2 products from retail sales and use tax; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW;
4 creating new sections; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that feminine
7 hygiene products are a necessity for most females in the state.
8 Taxing a necessary feminine hygiene product unjustly adds an
9 additional tax burden on females that creates a tax gap between
10 genders, requiring females to potentially pay more of their income to
11 state taxes. The legislature further finds that taxing feminine
12 hygiene products adds to the regressive tax burden on low-income
13 families. The legislature further finds that feminine hygiene
14 products are not a discretionary purchase, they are a necessity for
15 which there is no alternative for females to maintain proper health
16 and hygiene. Therefore, the legislature intends to provide a
17 permanent sales and use tax exemption for feminine hygiene products.

18 NEW SECTION. **Sec. 2.** (1) This section is the tax preference
19 performance statement for the sales and use tax exemptions for
20 feminine hygiene products provided in sections 3 and 4,

1 chapter . . ., Laws of 2020 (sections 3 and 4 of this act). This
2 performance statement is only intended to be used for subsequent
3 evaluation of the tax preferences. It is not intended to create a
4 private right of action by any party or be used to determine
5 eligibility to preferential tax treatment.

6 (2) The legislature categorizes these tax preferences as one
7 intended to provide tax relief for certain individuals as indicated
8 in RCW 82.32.808(2) (e).

9 (3) It is the legislature's specific public policy objective to
10 authorize a permanent sales and use tax exemption for feminine
11 hygiene products to reduce the tax burden on females for a product
12 that is fundamental to personal hygiene and health.

13 (4) The joint legislative audit and review committee is not
14 required to include the tax preferences authorized in sections 3 and
15 4, chapter . . ., Laws of 2020 (sections 3 and 4 of this act) as part
16 of its normal review process of tax preferences. The tax preferences
17 authorized in sections 3 and 4, chapter . . ., Laws of 2020 (sections
18 3 and 4 of this act) will be included in the tax exemption report
19 required under RCW 43.06.400 published by the department of revenue.

20 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08
21 RCW to read as follows:

22 (1) The tax levied by RCW 82.08.020 does not apply to the sales
23 of feminine hygiene products.

24 (2) "Feminine hygiene products" means sanitary napkins, tampons,
25 menstrual cups, or any other similar products sold at retail designed
26 specifically to catch menstrual flow either internally or externally.

27 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12
28 RCW to read as follows:

29 (1) The tax levied by RCW 82.12.020 does not apply to the use of
30 feminine hygiene products.

31 (2) "Feminine hygiene products" has the same meaning as provided
32 in section 3 of this act.

33 NEW SECTION. **Sec. 5.** The automatic expiration date provisions
34 of RCW 82.32.805(1) (a) do not apply to this act.

1 NEW SECTION. **Sec. 6.** This act takes effect July 1, 2020.

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