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**HOUSE BILL 1307**

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**State of Washington 69th Legislature 2025 Regular Session**

**By** Representatives Caldier, McClintock, Graham, Connors, Manjarrez, Barnard, Jacobsen, Dye, Schmidt, Eslick, Mendoza, Rude, Shavers, Couture, Waters, Klicker, Griffey, Orcutt, Nance, and Barkis

AN ACT Relating to easing the financial burden on families by removing sales and use tax on diapers and essential child care products; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; adding a new section to chapter 82.14 RCW; and creating new sections.

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

NEW SECTION. **Sec.**  (1) The legislature finds that access to essential child care supplies, including diapers, car seats, baby clothing, and other necessary items, is critical for the health, safety, and well-being of infants, young children, and vulnerable adults. These supplies provide foundational support that promotes the health, dignity, and comfort of individuals across their lifespan, from infancy to elder care.

(2) The legislature finds that financial hardship disproportionately impacts families with infants and young children, with data showing that one in two families struggle to afford necessities like diapers. The high cost of these essentials can create significant stress and hardship, especially for low-income and single-parent households, who often have limited resources.

(3) The legislature finds that infant care costs constitute nearly 50 percent of the total income of single-parent households, restricting these families' ability to afford other basic needs and often leading to long-term financial strain. Additionally, families who care for older adults or disabled individuals needing incontinence products bear high and recurring costs for these necessary items, further compounding their economic burden.

(4) The legislature finds that diapers and other hygiene essentials are not luxuries, but critical items that prevent medical complications, maintain dignity, and support mental and physical health. The inability to afford these supplies can lead to health risks and emotional stress, impacting both family members who provide care and the individuals who rely on these essentials for daily living.

(5) The legislature finds that one in four parents have missed work or school because they could not afford diapers. Similarly, families who must choose between essential incontinence products for adults and other critical needs may face diminished economic stability, limited job opportunities, and increased stress, further impacting the well-being of families.

(6) The legislature finds that exempting essential hygiene products, including diapers for infants, young children, and adults, from sales and use tax would provide significant financial relief to struggling families. By lowering the cost of these essentials, the legislature seeks to improve public health, reduce economic strain, and support the dignity and quality of life for individuals across all ages.

(7) Therefore, it is the intent of the legislature to exempt certain essential products, including baby diapers, adult incontinence supplies, car seats, baby clothing, and other necessary items, from sales and use tax to reduce the financial burden on families and caregivers. This exemption is intended to promote equitable access to these essentials, support family stability, enhance public health, and uphold the dignity and well-being of infants, children, and adults in need of these products.

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

(1) Beginning January 1, 2026, the tax levied by RCW 82.08.020 does not apply to sales of diapers and essential child care products.

(2) The following definitions apply throughout this section unless the context clearly requires otherwise.

(a) "Diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

(b) "Essential child care products" means products specifically designed for the use by or care of infants and children under the age of five, as indicated by label on the product or product packaging, or other statement by the manufacturer of the product's intended use, or is a product commonly recognized by consumers as being intended for use by infants and children under the age of five, including:

(i) Baby cribs, including baby playpens and baby play yards;

(ii) Baby exercisers, jumpers, bouncer seats, and swings;

(iii) Baby safety gates;

(iv) Baby monitors;

(v) Baby strollers;

(vi) Baby wipes;

(vii) Bicycle child carrier seats and trailers designed for carrying young children, including adaptors and accessories for the seats and trailers;

(viii) Breast pumps, bottle sterilizers, baby bottles and nipples, pacifiers, and teething rings;

(ix) Car seats and booster seats;

(x) Changing tables and changing pads;

(xi) Child safety cabinet locks and latches and electrical socket covers; and

(xii) Baby and toddler clothing and apparel size 5T and smaller and shoes size 13T and smaller primarily intended for and marketed for children under the age of five.

(3) The department must adopt rules necessary to implement this section, including electronically publishing a publicly available list of qualifying products.

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

(1) Beginning January 1, 2026, this chapter does not apply to the use of diapers and essential child care products.

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

NEW SECTION. **Sec.**  A new section is added to chapter 82.14 RCW to read as follows:

(1) Beginning January 1, 2026, the tax levied by RCW 82.14.030 does not apply to sales of diapers and essential child care products.

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

NEW SECTION. **Sec.**  RCW 82.32.805 and 82.32.808 do not apply to this act.

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