
HOUSE BILL 1307

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

Read first time 01/15/25. Referred to Committee on Finance.

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

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

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

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

20 (3) The legislature finds that infant care costs constitute
21 nearly 50 percent of the total income of single-parent households,

1 restricting these families' ability to afford other basic needs and
2 often leading to long-term financial strain. Additionally, families
3 who care for older adults or disabled individuals needing
4 incontinence products bear high and recurring costs for these
5 necessary items, further compounding their economic burden.

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

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

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

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

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

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

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

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

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

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

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

12 (iii) Baby safety gates;

13 (iv) Baby monitors;

14 (v) Baby strollers;

15 (vi) Baby wipes;

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

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

21 (ix) Car seats and booster seats;

22 (x) Changing tables and changing pads;

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

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

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

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

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

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

37 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.14
38 RCW to read as follows:

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

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

5 NEW SECTION. **Sec. 5.** RCW 82.32.805 and 82.32.808 do not apply
6 to this act.

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