
SENATE BILL 5341

State of Washington

69th Legislature

2025 Regular Session

By Senator Fortunato

1 AN ACT Relating to permanently exempting from sales and use tax
2 products for young children; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; and creating a new
4 section.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
7 RCW to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of
9 products for young children.

10 (2) For the purposes of this section, "products for young
11 children" means products specifically designed for the use by or care
12 of infants and children under the age of five, as indicated by label
13 on the product or product packaging, or other statement by the
14 manufacturer of the product's intended use, or is a product commonly
15 recognized by consumers as being intended for use by infants and
16 children under the age of five including, but not limited to: Diaper
17 changing products, such as diapers, wipes, changing pads, and
18 changing tables; hygiene and health products, such as lotions,
19 creams, soaps, and infant and toddler bathtubs; feeding products,
20 such as bottles, bottle cleaning devices, sippy cups, infant and
21 toddler spoons, bowls, and plates, and highchairs; sleep products,

1 such as cribs, crib mattresses, bassinets, bedside sleepers, toddler
2 beds, and baby monitors; infant and child car and booster seats;
3 gates and enclosures; infant and toddler swings, walkers, and other
4 carriers; strollers; and toys designed specifically for infants and
5 children under the age of five.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
7 RCW to read as follows:

8 (1) The provisions of this chapter do not apply with respect to
9 the use of products for young children.

10 (2) The definition in section 1 of this act applies to this
11 section.

12 NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply
13 to this act.

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