

Offered by Senator Torres

PSSB 6346 (S-4858.2) - S COMM AMD

By Committee on Ways & Means

1 On page 62, after line 27, insert the following:

2

3 NEW SECTION. **Sec. 909.** (1) This section is the tax
4 preference performance statement for the sales and use tax
5 exemptions for diapers established in sections 910 and 911, chapter
6 . . . , Laws of 2026 (sections 910 and 911 of this act). This
7 performance statement is only intended to be used for subsequent
8 evaluation of the tax preferences. It is not intended to create a
9 private right of action by any party or be used to determine
10 eligibility for preferential tax treatment.

11 (2) The legislature categorizes this tax preference as one
12 intended to provide tax relief for certain businesses or individuals
13 as indicated in RCW 82.32.808(2)(e).

14 (3) It is the legislature's specific public policy objective to
15 authorize permanent sales and use tax exemptions for the purchase of
16 diapers in order to lessen the tax burden on Washington families.

17 (4) Because the legislature intends for these tax preferences to
18 be permanent, the joint legislative audit and review committee is
19 not required to perform a tax preference review; however, these tax
20 preferences must be included in the tax exemption report required
21 under RCW 43.06.400 published by the department of revenue.

22

23 NEW SECTION. **Sec. 910.** A new section is added to chapter 82.08
24 RCW to read as follows:

25 (1) The tax levied by RCW 82.08.020 does not apply to the sales
26 of diapers.

27

1 (2) For the purposes of this section, "diaper" means an
2 absorbent incontinence product that is washable or disposable and is
3 worn by a person, regardless of age or sex, who cannot control
4 bladder or bowel movements.

5
6 NEW SECTION. **Sec. 911.** A new section is added to chapter 82.12
7 RCW to read as follows:

8 (1) This chapter does not apply with respect to the use of
9 diapers.

10 (2) For the purposes of this section, "diaper" has the same
11 meaning as provided in section 2 of this act.

12
13 NEW SECTION. **Sec. 912.** RCW 82.32.805 and 82.32.808 do not
14 apply to sections 910 and 911 of this act.

15
16 NEW SECTION. **Sec. 913.** Sections 910 and 911 of this act take
17 effect January 1, 2029."

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19 Renumber the remaining sections consecutively and correct any
20 internal references accordingly.

EFFECT: Provides a sales and use tax exemption for diapers.

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