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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, and Mendoza

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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