

# Executive Summary: Health Impact Review of SB 5147

## Providing tax relief to females by exempting feminine hygiene products from retail sales and use tax (2020 Legislative Session)

Evidence indicates that SB 5147 would likely increase affordability of, access to, and use of menstrual hygiene products, which would likely improve health outcomes and decrease health inequities by socioeconomic status for individuals who menstruate.

### BILL INFORMATION

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**Sponsors:** Wilson, L., Brown, Carlyle, Conway, Darneille, Palumbo, Keiser, Mullet, O'Ban, Short, Wagoner, Warnick

#### Summary of Bill:

- Exempts feminine<sup>1</sup> hygiene products from Washington State's retail sales tax ([RCW 82.08.020](#)) and use tax ([RCW 82.12.020](#)).
- Exempts this act from the provisions of [RCW 82.32.805](#) (Tax preferences—Expiration dates).
- States that the tax preferences authorized in this bill will be included in the tax exemption report required under [RCW 43.06.400](#) published by the Department of Revenue.

### HEALTH IMPACT REVIEW

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#### Summary of Findings:

This Health Impact Review found the following evidence for relevant provisions in SB 5147:

- A **fair amount of evidence** that exempting menstrual hygiene products from Washington's sales and use taxes would increase the affordability of these products.
- **Informed assumption** that increasing the affordability of menstrual hygiene products would increase access to and use of these products. This assumption is based on evidence that cost is a barrier to accessing menstrual hygiene products.
- A **fair amount of evidence** that increasing access to and use of menstrual hygiene products will improve health outcomes.
- **Strong evidence** that improving health outcomes will decrease health inequities by socioeconomic status for individuals who menstruate.

### FULL REVIEW

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For review methods, logic model, strength-of-evidence analyses, and citations of empirical evidence refer to the full Health Impact Review at

<https://sboh.wa.gov/Portals/7/Doc/HealthImpactReviews/HIR-2020-13-SB5147.pdf>

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<sup>1</sup> This analysis recognizes that “feminine” is not preferred language. However, since SB 5147 uses the word “feminine” in bill provisions, this language is preserved here for accuracy.

**For more information:**  
Phone: (360) 628-6823  
Email: [hir@sboh.wa.gov](mailto:hir@sboh.wa.gov)  
[sboh.wa.gov/hir](http://sboh.wa.gov/hir)

