

# Executive Summary: Health Impact Review of HB 2480

Providing a sales and use tax exemption for diapers and diaper services  
(2020 Legislative Session)

Evidence indicates that HB 2480 would likely increase affordability of, access to, and use of diapers, which would likely improve health outcomes and decrease health inequities by socioeconomic status for infants, children, and parents and caregivers.

## BILL INFORMATION

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**Sponsors:** Robinson, Rude, Leavitt, Valdez, Doglio, Pollet, Cody, Riccelli

### Summary of Bill:

- Establishes that the retail sales tax ([RCW 82.08.020](#)) does not apply to the sales of diapers or diaper services.
- Establishes that provisions of Washington's use tax ([Chapter 82.12 RCW](#)) do not apply to diapers or diaper services.
- Exempts this act from the provisions of RCWs [82.32.805](#) (Tax preferences—Expiration dates) and [82.32.808](#) (Tax preferences—Performance statement requirement).

## HEALTH IMPACT REVIEW

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This Health Impact Review found the following evidence for relevant provisions in HB 2480:

- **Informed assumption** that exempting diapers and diaper services from Washington's sales and use taxes would increase affordability of diapers and diaper services. This assumption is based on information from California, the Washington State sales and use tax rates, and national cost savings estimates.
- **Informed assumption** that increasing affordability of diapers and diaper services would result in increased access to and use of diapers for infants and children, particularly among families with low-incomes. This assumption is based on cost savings and evidence from a study of families receiving assistance from a community-based diaper bank.
- **Strong evidence** that increasing access to and use of diapers for infants and children would result in improved health outcomes for infants, children, and parents and caregivers.
- **Strong evidence** improving health outcomes for infants, children, and parents and caregivers would likely decrease health inequities by socioeconomic status.

## 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-2020-09-HB2480.pdf>

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