

Executive Summary: Health Impact Review of SB 5309

SB 5309, Providing a sales and use tax exemption for adult and baby diapers (2021 Legislative Session)

Evidence indicates that SB 5309 would likely increase affordability of, access to, and use of diapers and incontinence products, which would likely improve health outcomes and decrease health inequities by socioeconomic status for infants, children, and adults who require incontinence products as well as parents and caregivers.

BILL INFORMATION

Sponsors: Rivers, Brown, Das, Fortunato, Hasegawa, Keiser, Lovelett, Mullet, Robinson, Wilson, C., Wilson, L.

Summary of Bill:

- Establishes that the retail sales tax ([RCW 82.08.020](#)) does not apply to the sales of diapers.^A
- Establishes that provisions of Washington’s use tax ([Chapter 82.12 RCW](#)) do not apply to diapers.
- 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

Summary of Findings:

This Health Impact Review found the following evidence for relevant provisions in SB 5309:

- **Informed assumption** that exempting diapers from Washington’s sales and use taxes would increase affordability of diapers and incontinence products. This assumption is based on information from California, the Washington State sales and use tax rates, national cost savings estimates, and information from key informants.
- **Informed assumption** that increasing affordability of diapers and incontinence products would result in increased access to and use of diapers for infants and children and incontinence products for adults, particularly among families with lower-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 and incontinence products for adults would result in improved health outcomes for infants, children, and adults who require incontinence products as well as parents and caregivers.
- **Strong evidence** that improving health outcomes for infants, children, and adults who require incontinence products as well as parents and caregivers would likely decrease health inequities by socioeconomic status.

^A This review recognizes that the term “diaper” is not the preferred language for individuals with incontinence. To align with preferred language, unless otherwise noted, this analysis will use the term “diaper” specifically in reference to products used for children ages 0 through 3 years of age and the phrase “incontinence products” to refer to all eligible products used by adults (briefs, diapers, pull-up pants, liners, etc.).

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FULL REVIEW

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-2021-05-SB5309.pdf>

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