

Special Notice

Intended audience: Retailers and consumers of feminine hygiene products

May 22, 2020

Sales tax exemption for feminine hygiene products

Effective July 1, 2020, sales and use tax do not apply to sales of feminine hygiene products.

Seller reporting instructions

Sellers may claim a **Feminine Hygiene Products** deduction from retail sales tax for qualifying feminine hygiene products. There is no corresponding deduction under the Retailing business and occupation (B&O) tax classification.

Consumer refunds

Consumers who have paid retail sales tax on qualifying feminine hygiene products after July 1, 2020, should request a refund from the seller for the sales tax paid. If the seller will not provide a refund, consumers may apply for a sales tax refund directly from the department.

For more information, see our webpage regarding how to [apply for a consumer sales tax refund](#).

Definition

Feminine hygiene products means sanitary napkins, tampons, menstrual cups, or any other similar products sold at retail designed specifically to catch menstrual flow either internally or externally.

More information

[Engrossed Substitute Senate Bill 5147](#)

Questions

If you have tax questions please call 360-705-6705.

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For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.