

# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

ETA 3222.2021

Issue Date: January 14, 2021

## Sales of Feminine Hygiene Products

### Purpose

This ETA explains what items qualify for the sales and use tax exemption for feminine hygiene products, how the exemption can be claimed by consumers, and how sellers should report sales of exempt feminine hygiene products.

### Overview

Beginning July 1, 2020, feminine hygiene products are exempt from sales and use tax.<sup>1</sup> “Feminine hygiene products” means sanitary napkins, tampons, menstrual cups, or other similar products sold at retail specifically designed to catch menstrual flow, internally or externally.

### What products qualify for the exemption?

Feminine hygiene products designed specifically to catch the flow of menstrual blood qualify for the sales and use tax exemption when sold at retail. Some examples include the following:

- Sanitary napkins;
- Tampons;
- Menstrual cups;
- Menstrual disks;
- Period underwear.

### What products do not qualify?

Only products specifically designed to catch the flow of menstrual blood qualify for the exemption. Some products that may be used to catch menstrual blood, but do

<sup>1</sup> Laws of 2020, ch. 350 (Engrossed Substitute Senate Bill 5147) codified at RCW 82.08.798.

To request this document in an alternate format, visit <https://dor.wa.gov> and click on “contact us” or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

General tax information is available on our website at <https://dor.wa.gov>.

Questions? Complete the online form at <https://dor.wa.gov/communications> or call 800-647-7706. If you want a binding ruling from the Department, complete the form at <https://dor.wa.gov/rulings>.

not qualify for the exemption because they are not designed specifically for that purpose include the following:

- Toilet paper;
- Facial tissue;
- Diapers;
- Tampon applicators.

---

**How do buyers claim the exemption?**

Individuals do not need to provide documentation to claim this exemption when purchasing feminine hygiene products. If you purchased feminine products in Washington after June 30, 2020, and were charged retail sales tax on the transaction, you should request a refund from the seller. If you are unable to obtain a refund from the seller, you may apply for a refund from the Department. For more information on requesting a refund from the Department, please visit [dor.wa.gov](http://dor.wa.gov).

---

**How do sellers report sales of these products?**

While sales of feminine hygiene products are exempt from retail sales and use tax, sellers must still pay retailing business and occupation (B&O) tax on the value of the products sold to consumers. To report sales of these products, the seller should include the full selling price on both the Retailing B&O and Retail Sales tax classifications, then report a deduction for the sales of exempt products under the retail sales tax deduction classification "Feminine Hygiene Products" (Deduction code 111).

---