Walls within two feet of the front and sides of urinals and water closets shall have a smooth, hard, non-absorbent surface of portland cement, concrete, ceramic tile, or other smooth, hard, non-absorbent surface to a height of four feet; and except for structural elements, the materials used in such walls shall be of a type which is not adversely affected by moisture.

Type FRP Board is a product which meets the performance criteria set forth in IBC 1210.2.

It may be noted that where gypsum is used as a base for tile or wall panels in water closet compartments, water-resistant gypsum backing board shall be used, except over a vapor retarder per IBC 2509.