

Special Notice

Intended audience: Retailers who provide plastic or paper bags to their customers.

Dec. 21, 2020

Implementation of this legislation has been delayed by the Governor's proclamation until the end of the COVID-19 state of emergency declared in RCW 43.06.210, unless rescinded by the Governor or the Legislature.

Plastic bag ban and charges on other reusable bags

Effective Jan. 1, 2021 there is a ban on single use plastic and non-recycled bags and a charge on the use of certain paper and plastic bags.

Ban on certain carryout bags

Beginning Jan. 1, 2021, retail establishments may no longer provide customers with any of the following:

- Single-use plastic carryout bags.
- Paper carryout bags that do not meet recycled content requirements.
- Reusable carryout bags made of film plastic that do not meet recycled content requirements.

For more information on the ban, please see [Department of Ecology \(DOE\) website](#).

A retail establishment may provide reusable carryout bags or recycled content paper carryout bags of any size to a customer at the point of sale, or they may sell reusable carryout bags.

Charges on recycled content paper and film plastic bags

Beginning Jan. 1, 2021 until Dec. 31, 2025, retail establishments must collect a charge of 8 cents for every bag they provide that is a:

- Recycled content paper carryout bag that has a capacity of one-eighth barrel (882 cubic inches) or greater.
- Reusable carryout bag made of film plastic.

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Beginning Jan. 1, 2026, the charge on reusable carryout bags made of film plastic increases from 8 cents to 12 cents per bag. The charge on recycled content paper carryout bags will remain 8 cents per bag.

The amount of this charge to the customer must be separately stated on the receipt provided to the customer. This charge is retained by the retailer.

Is anyone exempt from this charge?

The charge may not be collected from anyone using a voucher or electronic benefits card issued under the women, infants, and children (WIC) or temporary assistance for needy families (TANF) support programs, or the federal supplemental nutrition assistance program (SNAP, also known as basic food), or the Washington state food assistance program (FAP).

Food banks and other food assistance programs are not required to collect this charge; however, these businesses are encouraged to take actions to reduce the use of single-use plastic carryout bags.

What if my local area already imposes a carryout bag charge?

This charge supersedes any city, county, town, or municipal corporation local carryout bag ordinance, unless the local ordinance was enacted prior to April 1, 2020 and the charge is 10 cents. In this limited situation, the local 10-cent charge will continue until Dec. 31, 2025. Beginning Jan. 1, 2026, the local charge is replaced by this charge.

Does the business have to report this charge as income?

Yes, this charge is considered to be a retail sale. Therefore, the amount of the charge must be reported under the Retailing business and occupation (B&O) tax classification and under the Retail Sales Tax classification. However, the retailer can take a deduction for Recycled/ Reusable Carryout Bag Charge for this charge, so the retailer does not pay B&O tax on the charge.

Does the business have to collect sales tax on this charge?

Yes, this charge is considered a retail sale. Therefore, the amount of the charge is subject to retail sales tax even if all of the goods being purchased are exempt from sales tax (e.g. food items).

How do I remit the charge collected to the department?

This charge is retained by retailer. It is not remitted to the Department of Revenue or Ecology.

Note: This charge is administered by Department of Ecology, so other questions concerning the application of this charge should be directed to them.

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Definitions

Carryout bag means any bag that is provided by a retail establishment at home delivery, the check stand, cash register, point of sale, or other point of departure to a customer for use to transport or carry away purchases. It does not include bags used by consumers inside stores to:

- Package bulk items, such as fruit, vegetables, nuts, grains, or small hardware.
- Contain or wrap items where dampness or sanitation might be a problem, including but not limited to frozen food, meat, fish, flowers, potted plants, etc.
- Contain unwrapped prepared food or bakery goods.
- Contain Prescription drugs.
- Protect a purchased item from damaging or contaminating other purchased items when placed in a recycled content paper carryout bag or reusable carryout bags.

Additionally it does not include:

Newspaper bags, mailing pouches, sealed envelopes, doorhanger bags, laundry/dry cleaning bags, or bags sold in packages containing multiple bags for uses such as food storage, garbage, or pet waste.

Recycled content paper carryout bag means a paper carryout bag provided by a retail establishment to a customer that meets the following requirements:

- 1) Contains a minimum of forty percent postconsumer recycled materials;
- 2) Is capable of composting, consistent with the timeline and specifications of the entire American society of testing materials D6868 and associated test methods that must be met, as it existed as of January 1, 2020; and
- 3) Displays in print on the exterior of the paper bag the minimum percentage of postconsumer content.

Retail establishment means any person, corporation, partnership, business, facility, vendor, organization, or individual that sells or provides food, merchandise, goods, or materials directly to a customer including home delivery, temporary stores, or vendors at farmers markets, street fairs, and festivals. Food banks and other food assistance programs are not considered retail establishments.

Reusable carryout bag means a carryout bag made of cloth or other durable material with handles that is specifically designed and manufactured for long-term multiple reuse and meets the following requirements:

- 1) Has a minimum lifetime of one hundred twenty-five uses, which for purposes of this subsection means the capacity to carry a minimum of twenty-two pounds one hundred twenty-five times over a distance of at least one hundred seventy-five feet;

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2) Is machine washable or made from a durable material that may be cleaned or disinfected; and

3) If made of film plastic:

(A) Is made from a minimum of twenty percent postconsumer recycled content until July 1, 2022, and thereafter must be made from a minimum of forty percent postconsumer recycled content;

(B) Displays in print on the exterior of the plastic bag the minimum percentage of postconsumer recycled content, the mil thickness, and that the bag is reusable; and

(C) Has a minimum thickness of no less than 2.25 mils until December 31, 2025, and beginning January 1, 2026, must have a minimum thickness of four mils.

Single-use plastic carryout bag means any carryout bag that is made from plastic that is designed and suitable only to be used once and disposed.

More information

See [ESSB 5323, Chapter 138, Laws of 2020](#).

Visit Ecology.wa.gov/Bag-Ban

Questions?

Questions concerning the taxability of these charges can be directed to our Telephone Information Center at 360-705-6705.