

Litter Tax

RCW Chapter 82.19

Tax Base The value of products manufactured within the state, or the gross proceeds of products sold at wholesale or retail within the state, for the following categories:

- Food for human or pet consumption
- Groceries
- Cigarettes and tobacco products
- Soft drinks and carbonated waters
- Beer and other malt beverages
- Wine
- Newspapers and magazines
- Household paper and paper products
- Glass containers
- Metal containers
- Plastic or fiber containers made of synthetic materials
- Cleaning agents and toiletries
- Nondrug drugstore sundry products

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

Tax Rate 0.015 percent.

In lieu of separate accounting for all products, RCW 82.19.030(2) authorizes the Department to allow particular types of businesses to report and pay litter tax on a percentage of their total sales. Currently, WAC 458-20-243 allows drugstores to report tax on 50 percent of their total sales and grocery stores to report tax on 95 percent of their total sales.

Litter Tax

**Recent
Collections
(\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2016	\$11,453	5.4%	0.1%
2015	\$10,865	5.5%	0.1%
2014	\$10,302	4.5%	0.1%
2013	\$9,856	4.5%	0.1%
2012	\$9,434	0.8%	0.1%
2011	\$9,360	3.1%	0.1%
2010	\$9,075	2.6%	0.1%
2009	\$8,848	-3.1%	0.1%
2008	\$9,133	14.7%	0.1%
2007	\$7,962	0.7%	0.1%

**Distribution of
Receipts**

From July 1, 2013, through June 30, 2017, five million dollars per fiscal year must be deposited to the State Parks Renewal and Stewardship Account, with the remainder deposited into the Waste Reduction, Recycling, and Litter Control Account.

Beginning June 30, 2017, all litter taxes are to be deposited into the Waste Reduction, Recycling, and Litter Control Account, and used by the Department of Ecology as provided under RCW 70.93.180.

Levied by

State

Administration

Department of Revenue.

The litter tax is reported on the Combined Excise Tax Return by taxpayers who manufacture or sell any products subject to this tax.

History

- 2015 The encouragement of composting was added as a purpose of the litter tax. Additional changes to the specific allowable uses of litter tax funds made in 2013 were, along with other changes, made permanent.
- 2013 Legislation was enacted that distributes \$5 million per fiscal year of litter tax revenue to the State Parks Renewal and Stewardship Account until July 2017. Several changes to the allowable use of litter tax revenue were made.
- 2008 Repealed requirement that the Department of Revenue perform a biennial analysis of the litter tax compliance.
- 2005 A new exemption was added for the sale of prepared food or beverages by caterers where the food or beverages are served for immediate consumption in or on individual non-single-use containers at premises occupied or controlled by the customer.
- 2003 A new exemption was added for food and beverage items consumed indoors on the premises of the seller.
- 1998 The reporting frequency was changed from annually to coincide with the reporting frequency of the individual taxpayer. The Legislature established the requirement that the Department of Revenue perform a biennial analysis of litter tax compliance.
- 1992 Litter tax was established as a separate chapter in the state code, chapter 82.19 RCW. An amendment to state statute granted the Department of Revenue authority to establish a taxable percentage of an industry's litter-related products to simplify the reporting of litter tax.
- 1971 Litter tax was included in the Model Litter Control and Recycling Act and part of chapter 70.93 RCW where it remained until 1992. The purpose is to fund the control of litter within the state.
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