

# Litter Tax

**RCW** Chapter 82.19

**Tax Base** The value of products manufactured or sold in Washington, including:

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

Instead of accounting for all items not subject to litter tax separately:

- Drugstores may report and pay tax on 50% of total sales.
- Grocery stores may report and pay tax on 95% of total sales.

Tax exemptions may reduce these taxes.  
 For more information, refer to the [Tax Exemption Study](#).

**Tax Rate** 0.015%

**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$14,173	6.2%	0.0%
2020	\$13,340	2.4%	0.0%
2019	\$13,023	10.4%	0.1%
2018	\$11,795	0.6%	0.0%
2017	\$11,727	2.4%	0.1%
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%

**Distribution of Receipts** The Waste Reduction, Recycling, and Litter Control Account receives the tax receipts. The Department of Ecology uses these funds for various control

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programs, public education, and awareness programs related to litter control and recycling.

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**Levied by** State

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**Administration** Department of Revenue

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- History**
- 2020 Enacted legislation to end distributions to the State Parks Renewal and Stewardship Account on June 30, 2020.
  - 2019 Enacted legislation to authorize the distribution of \$1.25 million per fiscal year to the State Parks Renewal and Stewardship Account until June 30, 2021.
  - 2017 Enacted legislation extending the distribution of \$5 million per fiscal year to the State Parks Renewal and Stewardship Account to June 30, 2019.
  - 2015 Add the encouragement of proper and appropriate as a purpose of the litter tax. Also made permanent additional changes to specific allowable uses of litter tax funds from 2013.
  - 2013 Enacted legislation requiring distribution of \$5 million per fiscal year to the State Parks Renewal and Stewardship Account until July 2017.
  - 2008 Repealed the department performing a biennial analysis of the litter tax compliance.
  - 2005 Added an exemption for the sale of prepared food or beverages by caterers with certain requirements.
  - 2003 Added an exemption for food and beverages consumed indoors on the premises of the seller.
  - 2001 Added an exemption for the sale of products for resale by a qualified grocery distribution cooperative to its customer-owners.
  - 1998 Changed the reporting frequency from annual to coincide with the reporting frequency of each taxpayer. Added that the department perform a biennial analysis of litter tax compliance.

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- 1992 Renamed the Model Litter Control and Recycling Act to the Waste Reduction, Recycling, and Model Litter Control Act. Gave the department the authority to establish rules allowing businesses to pay the tax based on a ratio of taxable activity to total sales. Allocated a portion of the tax receipts to youth litter control programs.
  - 1971 Established the litter tax under the Model Litter Control and Recycling Act to fund litter control with annual payments.
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