

# Solid Waste Collection Tax

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**RCW** Chapter 82.18

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**Tax Base** Charges to the consumer for solid waste collection services by a solid waste collector who collects, transfers, stores, or disposes of solid waste. The charge does not apply to hazardous or toxic wastes or materials collected primarily for recycling or salvage.

Tax exemptions may reduce these taxes.

For more information, refer to the [Tax Exemption Study](#).

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**Tax Rate** 3.6%

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**Recent Collections (\$000)**

| Fiscal Year | Collections | % Change | % of All State Taxes |
|-------------|-------------|----------|----------------------|
| 2021        | \$56,757    | 5%       | 0.2%                 |
| 2020        | \$54,253    | 8%       | 0.2%                 |
| 2019        | \$50,007    | 3%       | 0.2%                 |
| 2018        | \$48,506    | 7%       | 0.2%                 |
| 2017        | \$45,239    | 5%       | 0.2%                 |
| 2016        | \$42,912    | 7%       | 0.2%                 |
| 2015        | \$40,047    | 7%       | 0.2%                 |
| 2014        | \$37,352    | 5%       | 0.2%                 |
| 2013        | \$35,530    | 4%       | 0.2%                 |
| 2012        | \$34,281    | 2%       | 0.2%                 |

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**Distribution of Receipts** The Education Legacy Trust Account receives these taxes until June 30, 2023. Beginning July 1, 2023, the Public Works Assistance Account receives them.

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**Levied by** State

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**Administration** Department of Revenue

The service provider collects the tax from consumers and reports and remits the tax.

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| <b>History</b> | 2017 | Extended the Education Legacy Trust Account receiving all receipts until June 30, 2023.  |
|                | 2013 | Rerouted tax receipts from the Public Works Assistance Account to the Education Legacy Trust Account from July 1, 2018, to June 30, 2019, the Education Legacy Trust Account receives all receipts from the tax.   |
|                | 2012 | Changed the accounts receiving these taxes from July 1, 2011, through June 30, 2015, the General Fund received all tax receipts. From July 1, 2015, through June 30, 2018, the General Fund received 50% of the receipts and the Public Works Assistance Account received the remainder. |
|                | 1995 | Expired the 1% companion solid waste collection tax on June 30, 1995.  |
|                | 1989 | The name of the tax changed from "refuse" to "solid waste" collection tax. Levied a companion tax of 1% on customers of solid waste collection businesses.   |
|                | 1986 | Enacted a refuse collection tax paid by consumers using refuse collection services. Previously, public utility tax applied to refuse collection.   |

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