

Solid Waste Collection Tax

RCW Chapter 82.18

Tax Base Charges to the consumer for solid waste collection services by firms that collect, transfer, store, or dispose 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 the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

Tax Rate 3.6 percent.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
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%
2011	\$33,585	1%	0.2%
2010	\$33,258	2%	0.2%
2009	\$32,480	-1%	0.2%

Distribution of Receipts

Receipts are distributed as follows:

- Fiscal year 2016 to 2018: Fifty percent of the total receipts are deposited into the State General Fund and fifty percent are deposited into the Education Legacy Trust Account.
 - Fiscal year 2019 to 2023: All receipts are deposited into the Education Legacy Trust Account.
 - Subsequent years: All receipts are deposited into the Public Works Assistance Account.
-

Levied by State

Solid Waste Collection Tax

Administration Department of Revenue.

The tax is collected from the consumer and remitted to the Department by the service provider on the Combined Excise Tax Return.

History

2017 Legislation extended receipts deposited into Education Legacy Trust Account from fiscal year 2019 to fiscal year 2023.

2013 Legislation changed where receipts from this tax are deposited for fiscal years 2016 and beyond, as noted above.

2012 Legislation changed where receipts from the tax are deposited. From July 1, 2011, through June 30, 2015, solid waste collection tax is deposited in the State General Fund. For fiscal years 2016 through 2018, fifty percent of the receipts are deposited in the State General Fund with the remainder deposited in the Public Works Assistance Account.

1995 The 1 percent companion solid waste collection tax no longer levied on customers of refuse collection firms after June 30, 1995.

1989 The name of the tax was changed from "refuse" to "solid waste" collection tax. A companion tax of 1 percent was levied on customers of solid waste collection businesses.

1986 Tax was enacted as a refuse collection tax paid by the consumer using the refuse collection services. Previously, refuse collection had been subject to the public utility tax.
