SOLID WASTE COLLECTION TAX
RCW 82.18.020

Tax Base   Charges for solid waste collection services by firms that collect, transfer, store, or dispose of solid waste.

Tax Rate   3.6 percent

Levied By   State

Recent Collections   ($000)

Fiscal Year	Collections	% Change	% of All State Taxes
2009	$32,480	(0.8)%	0.2%
2008	32,751	4.3	0.2
2007	31,392	5.9	0.2
2006	29,644	6.4	0.2
2005	27,869	3.8	0.2
2004	26,849	4.9	0.2
2003	25,604	3.3	0.2
2002	24,785	(0.9)	0.2
2001	25,003	7.6	0.2
2000	23,237	0.2	0.2

Administration   Department of Revenue. Solid waste collection firms collect the tax from their customers and report the tax on their Combined Excise Tax Return. The tax is considered the liability of the customer, not the collection firm; therefore it is classified as a selective sales tax rather than a specialized business tax. The solid waste firm also has B&O tax liability under the service classification on their charges to the customer.

Distribution of Receipts

Public works assistance account - used to provide financial assistance to local governments for repair and maintenance of public works projects (chapter 43.155 RCW).

Exemptions, Deductions and Credits

- the federal government;
- charges between solid waste collection firms.

History

The tax was enacted in 1986 as a refuse collection tax. Previously, collection of solid waste had been subject to public utility tax. In 1989, the statute was amended and the name of the tax was changed from "refuse" to "solid waste" collection tax. A companion 1 percent solid waste collection tax was levied on customers of refuse collection firms from 1989 through June 30, 1995.

Discussion/Major Issues

Approximately 265 firms report this tax. Revenues are used by the state to help fund repair and maintenance of local government public works projects (streets, sewers, etc.). Some taxpayers have felt the tax receipts should be devoted exclusively to the development of solid waste landfills, rather than more generally used for local public works projects.