
SENATE BILL 5863

State of Washington

62nd Legislature

2011 Regular Session

By Senators Chase and Kline

Read first time 03/03/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to creating a tax on plastic shopping bags; adding
2 a new chapter to Title 82 RCW; prescribing penalties; and providing an
3 effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** (1) There is levied and collected a tax in
6 the amount of two cents on each plastic bag supplied by a seller to a
7 buyer at retail sale.

8 (2) The selling price does not include the tax and the tax must be
9 separately stated on the invoice, bill of sale, or similar document
10 given to the purchaser.

11 (3) The tax imposed in this chapter must be paid by the buyer to
12 the seller. The tax required by this chapter, to be collected by the
13 seller, is deemed to be held in trust by the seller until paid to the
14 department. Any seller who appropriates or converts the tax collected
15 to the seller's own use or to any use other than the payment of the tax
16 to the extent that the money required to be collected is not available
17 for payment on the due date as prescribed in this chapter is guilty of
18 a gross misdemeanor.

1 (4) All revenues collected during any month from the tax under this
2 section must be deposited in the state general fund by the twenty-fifth
3 day of the following month.

4 NEW SECTION. **Sec. 2.** The definitions in this section apply
5 throughout this chapter unless the context clearly requires otherwise.

6 (1) "Plastic bag" means a bag or pouch of flexible packaging made
7 of thin, flexible, plastic film that is designed and intended to be
8 used for the carrying of goods purchased at a retail establishment and
9 that is provided to the consumer by the retail establishment at the
10 point of sale. The term does not include:

11 (a) A reusable bag or pouch specifically designed for multiple use
12 and that is made of cloth, fabric or durable plastic of at least 2.25
13 mils; or

14 (b) A bag or pouch to carry or bundle produce for delivery to the
15 point of sale at a retail establishment.

16 (2) To the extent applicable, all of the definitions of chapters
17 82.04 and 82.08 RCW apply to the tax imposed in this chapter.

18 NEW SECTION. **Sec. 3.** To the extent applicable, all of the
19 provisions of chapter 82.32 RCW apply to the tax imposed in this
20 chapter.

21 NEW SECTION. **Sec. 4.** Sections 1 through 3 of this act constitute
22 a new chapter in Title 82 RCW.

23 NEW SECTION. **Sec. 5.** This act takes effect October 1, 2011.

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