

Chapter 82.84 RCW
LOCAL GROCERY TAX RESTRICTIONS

Sections

82.84.010 Short title.
82.84.020 Findings and declarations.
82.84.030 Definitions.
82.84.040 Grocery tax, fee, and assessment exemption.
82.84.050 Application.

RCW 82.84.010 Short title. This chapter may be known and cited as the "keep groceries affordable act of 2018." [2019 c 2 § 1 (Initiative Measure No. 1634, approved November 6, 2018).]

RCW 82.84.020 Findings and declarations. (1) Whereas access to food is a basic human need of every Washingtonian; and
(2) Whereas keeping the price of groceries as low as possible improves the access to food for all Washingtonians; and
(3) Whereas taxing groceries is regressive and hurts low- and fixed-income Washingtonians the most; and
(4) Whereas working families in Washington pay a greater share of their family income in state and local taxes than their wealthier counterparts; now, therefore,
(5) The people of the state of Washington find and declare that no local governmental entity may impose any new tax, fee, or other assessment that targets grocery items. [2019 c 2 § 2 (Initiative Measure No. 1634, approved November 6, 2018).]

RCW 82.84.030 Definitions. For purposes of this chapter:
(1) "Alcoholic beverages" has the same meaning as provided in RCW 82.08.0293.
(2) "Groceries" means any raw or processed food or beverage, or any ingredient thereof, intended for human consumption except alcoholic beverages, cannabis products, and tobacco. "Groceries" includes, but is not limited to, meat, poultry, fish, fruits, vegetables, grains, bread, milk, cheese and other dairy products, nonalcoholic beverages, kombucha with less than 0.5% alcohol by volume, condiments, spices, cereals, seasonings, leavening agents, eggs, cocoa, teas, and coffees whether raw or processed.
(3) "Local governmental entity" has the same meaning as provided in RCW 4.96.010.
(4) "Cannabis products" has the same meaning as provided in RCW 69.50.101.
(5) "Tax, fee, or other assessment on groceries" includes, but is not limited to, a sales tax, gross receipts tax, business and occupation tax, business license tax, excise tax, privilege tax, or any other similar levy, charge, or exaction of any kind on groceries or the manufacture, distribution, sale, possession, ownership, transfer, transportation, container, use, or consumption thereof.
(6) "Tobacco" has the same meaning as provided in RCW 82.08.0293. [2022 c 16 § 165; 2019 c 2 § 3 (Initiative Measure No. 1634, approved November 6, 2018).]

~~Intent—Finding—2022 c 16~~: See note following RCW 69.50.101.

RCW 82.84.040 Grocery tax, fee, and assessment exemption.

Notwithstanding any other law to the contrary:

(1) Except as provided in subsections (2) through (4) of this section, a local governmental entity may not impose or collect any tax, fee, or other assessment on groceries.

(2) Nothing in this section precludes the continued collection of any existing tax, fee, or other assessment on groceries as is in effect as of January 15, 2018; but no existing tax, fee, or other assessment on groceries may be increased in rate, scope, base, or otherwise after January 15, 2018, except as provided in subsections (3) and (4) of this section.

(3) Nothing in this section prohibits the imposition and collection of a tax, fee, or other assessment on groceries if:

(a) The tax, fee, or other assessment is generally applicable to a broad range of businesses and business activity; and

(b) The tax, fee, or other assessment does not establish or rely on a classification related to or involving groceries or a subset of groceries for purposes of establishing or otherwise resulting in a higher tax rate due to such classification.

(4) Nothing in this section prohibits the imposition and collection of a local retail sales and use tax pursuant to RCW 82.14.030 on those persons taxable by the state under chapters 82.08 and 82.12 RCW. [2019 c 2 § 4 (Initiative Measure No. 1634, approved November 6, 2018).]

RCW 82.84.050 Application. Notwithstanding any other law to the contrary:

(1) This chapter applies to any tax, fee, or other assessment on groceries first imposed, increased, or collected by a local governmental entity on or after January 15, 2018.

(2) The provisions of this chapter are to be construed liberally so as to effectuate their intent, policy, and purposes. [2019 c 2 § 5 (Initiative Measure No. 1634, approved November 6, 2018).]