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**HOUSE BILL 2389**

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**State of Washington 65th Legislature 2018 Regular Session**

**By** Representatives Sawyer, Lytton, Tarleton, Doglio, and Stonier

AN ACT Relating to a tax levied and collected on the retail sale of wireless devices used to access the internet; adding a new chapter to Title 82 RCW; and creating a new section.

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

NEW SECTION. **Sec.**  (1) The legislature finds that the internet crimes against children task force program, through the United States department of justice, helps state and local law enforcement agencies develop an effective response to technology-facilitated child sexual exploitation and internet crimes against children. This help encompasses forensic and investigative components, training and technical assistance, victim services, and community education. The program is a national network of sixty-one coordinated task forces representing over three thousand five hundred federal, state, and local law enforcement and prosecutorial agencies.

(2) The legislature created the Washington internet crimes against children account in 2015 to support the Washington internet crimes against children task force. The account is dedicated to combat internet-facilitated crimes against children, promote education on internet safety to the public and to minors, and rescue children victims from abuse and exploitation.

(3) The legislature finds that perpetrators use wireless devices used to access the internet to commit internet crimes against children. It is the intent of the legislature to collect a forty cent tax on each retail sale of wireless devices used to access the internet and dedicate the revenue to the Washington internet crimes against children account.

NEW SECTION. **Sec.**  (1) There is levied and collected a tax equal to forty cents on each retail sale in this state of wireless devices used to access the internet.

(2) The revenue collected under this section must be deposited in the Washington internet crimes against children account.

(3) "Wireless devices used to access the internet" include smartphones, laptops, tablets, and other devices used to access the internet.

NEW SECTION. **Sec.**  Section 2 of this act constitutes a new chapter in Title 82 RCW.

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