
SENATE BILL 5123

State of Washington

54th Legislature

1995 Regular Session

By Senators Wojahn, Wood, Prentice, McDonald, C. Anderson, Hale and Winsley

Read first time 01/12/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to taxation of bottled water; amending RCW
2 82.08.0293 and 82.12.0293; providing an effective date; and declaring
3 an emergency.

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

5 **Sec. 1.** RCW 82.08.0293 and 1988 c 103 s 1 are each amended to read
6 as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
8 food products for human consumption.

9 "Food products" include cereals and cereal products, oleomargarine,
10 meat and meat products including livestock sold for personal
11 consumption, fish and fish products, eggs and egg products, vegetables
12 and vegetable products, fruit and fruit products, spices and salt,
13 sugar and sugar products, coffee and coffee substitutes, tea, cocoa and
14 cocoa products.

15 "Food products" include milk and milk products, milk shakes, malted
16 milks, and any other similar type beverages which are composed at least
17 in part of milk or a milk product and which require the use of milk or
18 a milk product in their preparation.

1 "Food products" include all fruit juices, vegetable juices, bottled
2 water, and other beverages except (~~(bottled water,~~) spirituous, malt
3 or vinous liquors or carbonated beverages, whether liquid or frozen.
4 Bottled water means bottled water as defined in RCW 69.07.170 and
5 includes artesian water, distilled water, drinking water, mineral
6 water, natural water, and spring water.

7 "Food products" do not include medicines and preparations in
8 liquid, powdered, granular, tablet, capsule, lozenge, and pill form
9 sold as dietary supplements or adjuncts.

10 (2) The exemption of "food products" provided for in subsection (1)
11 of this section shall not apply: (a) When the food products are
12 ordinarily sold for immediate consumption on or near a location at
13 which parking facilities are provided primarily for the use of patrons
14 in consuming the products purchased at the location, even though such
15 products are sold on a "takeout" or "to go" order and are actually
16 packaged or wrapped and taken from the premises of the retailer, or (b)
17 when the food products are sold for consumption within a place, the
18 entrance to which is subject to an admission charge, except for
19 national and state parks and monuments, or (c) to a food product, when
20 sold by the retail vendor, which by law must be handled on the vendor's
21 premises by a person with a food and beverage service worker's permit
22 under RCW 69.06.010, including but not be limited to sandwiches
23 prepared or chicken cooked on the premises, deli trays, home-delivered
24 pizzas or meals, and salad bars but excluding:

25 (i) Raw meat prepared by persons who slaughter animals, including
26 fish and fowl, or dress or wrap slaughtered raw meat such as fish
27 mongers, butchers, or meat wrappers;

28 (ii) Meat and cheese sliced and/or wrapped, in any quantity
29 determined by the buyer, sold by vendors such as meat markets,
30 delicatessens, and grocery stores;

31 (iii) Bakeries which only sell baked goods;

32 (iv) Combination bakery businesses, as prescribed by rule of the
33 department, to the extent that sales of baked goods are separately
34 accounted for and the baked goods claimed for exemption are not sold as
35 part of meals or with beverages in unsealed containers; or

36 (v) Bulk food products sold from bins or barrels, including but not
37 limited to flour, fruits, vegetables, sugar, salt, candy, chips, and
38 cocoa.

1 (3) Notwithstanding anything in this section to the contrary, the
2 exemption of "food products" provided in this section shall apply to
3 food products which are furnished, prepared, or served as meals:

4 (a) Under a state administered nutrition program for the aged as
5 provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW
6 74.38.040(6); or

7 (b) Which are provided to senior citizens, disabled persons, or
8 low-income persons by a not-for-profit organization organized under
9 chapter 24.03 or 24.12 RCW.

10 (4) Subsection (1) of this section notwithstanding, the retail sale
11 of food products is subject to sales tax under RCW 82.08.020 if the
12 food products are sold through a vending machine, and in this case the
13 selling price for purposes of RCW 82.08.020 is fifty-seven percent of
14 the gross receipts.

15 This subsection does not apply to hot prepared food products, other
16 than food products which are heated after they have been dispensed from
17 the vending machine.

18 For tax collected under this subsection, the requirements that the
19 tax be collected from the buyer and that the amount of tax be stated as
20 a separate item are waived.

21 **Sec. 2.** RCW 82.12.0293 and 1988 c 103 s 2 are each amended to read
22 as follows:

23 (1) The provisions of this chapter shall not apply in respect to
24 the use of food products for human consumption.

25 "Food products" include cereals and cereal products, oleomargarine,
26 meat and meat products including livestock sold for personal
27 consumption, fish and fish products, eggs and egg products, vegetables
28 and vegetable products, fruit and fruit products, spices and salt,
29 sugar and sugar products, coffee and coffee substitutes, tea, cocoa and
30 cocoa products.

31 "Food products" include milk and milk products, milk shakes, malted
32 milks, and any other similar type beverages which are composed at least
33 in part of milk or a milk product and which require the use of milk or
34 a milk product in their preparation.

35 "Food products" include all fruit juices, vegetable juices, bottled
36 water, and other beverages except (~~(bottled water,~~) spirituous, malt
37 or vinous liquors or carbonated beverages, whether liquid or frozen.
38 Bottled water means bottled water as defined in RCW 69.07.170 and

1 includes artesian water, distilled water, drinking water, mineral
2 water, natural water, and spring water.

3 "Food products" do not include medicines and preparations in
4 liquid, powdered, granular, tablet, capsule, lozenge, and pill form
5 sold as dietary supplements or adjuncts.

6 (2) The exemption of "food products" provided for in subsection (1)
7 of this section shall not apply: (a) When the food products are
8 ordinarily sold for immediate consumption on or near a location at
9 which parking facilities are provided primarily for the use of patrons
10 in consuming the products purchased at the location, even though such
11 products are sold on a "takeout" or "to go" order and are actually
12 packaged or wrapped and taken from the premises of the retailer, or (b)
13 when the food products are sold for consumption within a place, the
14 entrance to which is subject to an admission charge, except for
15 national and state parks and monuments, or (c) to a food product, when
16 sold by the retail vendor, which by law must be handled on the vendor's
17 premises by a person with a food and beverage service worker's permit
18 under RCW 69.06.010, including but not be limited to sandwiches
19 prepared or chicken cooked on the premises, deli trays, home-delivered
20 pizzas or meals, and salad bars but excluding:

21 (i) Raw meat prepared by persons who slaughter animals, including
22 fish and fowl, or dress or wrap slaughtered raw meat such as fish
23 mongers, butchers, or meat wrappers;

24 (ii) Meat and cheese sliced and/or wrapped, in any quantity
25 determined by the buyer, sold by vendors such as meat markets,
26 delicatessens, and grocery stores;

27 (iii) Bakeries which only sell baked goods;

28 (iv) Combination bakery businesses, as prescribed by rule of the
29 department, to the extent that sales of baked goods are separately
30 accounted for and the baked goods claimed for exemption are not sold as
31 part of meals or with beverages in unsealed containers; or

32 (v) Bulk food products sold from bins or barrels, including but not
33 limited to flour, fruits, vegetables, sugar, salt, candy, chips, and
34 cocoa.

35 (3) Notwithstanding anything in this section to the contrary, the
36 exemption of "food products" provided in this section shall apply to
37 food products which are furnished, prepared, or served as meals:

1 (a) Under a state administered nutrition program for the aged as
2 provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW
3 74.38.040(6); or

4 (b) Which are provided to senior citizens, disabled persons, or
5 low-income persons by a not-for-profit organization organized under
6 chapter 24.03 or 24.12 RCW.

7 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
8 preservation of the public peace, health, or safety, or support of the
9 state government and its existing public institutions, and shall take
10 effect July 1, 1995.

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