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**SENATE BILL 6161**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Senators Dhingra, Kuderer, Das, Darneille, Hunt, Nguyen, and Wilson, C.

AN ACT Relating to imposing an excise tax on ammunition; adding a new chapter to Title 82 RCW; creating a new section; and providing an effective date.

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

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

(1) "Ammunition" means cartridge cases and any shotgun, rifle, pistol, or revolver cartridge, and cartridges for propellant-actuated power devices and industrial guns.

(2) "Cartridge" means a product consisting of a projectile, propellant, and primer, encased within a cartridge case.

(3) "Cartridge case" means the casings that contain and hold together the propellant, primer, and projectile, which may be formed from brass, aluminum, steel, plastic, or some combination of those or other materials.

(4) "Department" means department of revenue.

(5) "Law enforcement agency" means any agency of the state, Indian tribe, or United States that employs individuals who have the authority to carry firearms and make warrantless arrests and whose duties involve the enforcement of any of the criminal laws of the state, Indian tribe, or United States.

(6) "Military agency" means the state military department and any of the armed forces of the United States, including the army, air force, navy, marine corps, and coast guard.

(7) "Person" has the same meaning as in RCW 82.04.030.

(8) "Purchaser" has the same meaning as in RCW 82.08.010.

(9) "Round of ammunition" means a single unit of ammunition.

(10) "Wholesale sale" has the same meaning as in RCW 82.04.060.

NEW SECTION. **Sec.**  (1) A tax is imposed on every person making wholesale sales in this state of ammunition in an amount equal to two cents per round of ammunition that measures .22 caliber or less, and five cents per round of ammunition for all other ammunition.

(2) A person's tax reporting frequency for the tax imposed in this section must coincide with the person's reporting frequency for the tax imposed in chapter 82.04 RCW.

(3) Chapter 82.32 RCW applies to the tax imposed in this section.

(4) The tax imposed in this section is in addition to all other taxes imposed in this title on the same taxable event.

(5) All revenue collected from the tax imposed in this section must be deposited in the crime victims' compensation account created in RCW 7.68.045.

NEW SECTION. **Sec.**  (1) The tax imposed in section 2 of this act does not apply to any successive sale of previously taxed ammunition.

(2) Any person claiming the exemption provided in this section must maintain documentation establishing that the ammunition was previously taxed under section 2 of this act. The documentation may be in the form of information on the invoice, or certification from the previous seller, stating: (a) That all or a specific stated portion of the ammunition was previously subject to the tax imposed in section 2 of this act; and (b) the amount of tax remitted or to be remitted to the department in respect of the ammunition.

NEW SECTION. **Sec.**  The tax imposed in section 2 of this act does not apply to any activity or person that the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States.

NEW SECTION. **Sec.**  (1) Subject to the conditions of this section, a purchaser of ammunition with respect to which the tax under section 2 of this act has been imposed is entitled to a refund of the tax if the purchaser is a law enforcement agency or military agency.

(2) A purchaser of ammunition is not entitled to a refund under this section unless the purchaser can establish to the department's satisfaction, through invoices or other documents of sale or a certification from the person upon whom the tax was imposed, that the tax imposed under section 2 of this act was previously paid and the amount of such tax paid by the purchaser.

(3) A purchaser requesting a refund under this section must submit an application to the department in a form and manner required by the department within four years after the calendar year in which the applicant purchased the ammunition for which the refund is sought. The department must not approve any application for a refund of less than twenty-five dollars of tax.

(4) Refunds under this section are not subject to interest.

NEW SECTION. **Sec.**  This act takes effect October 1, 2020.

NEW SECTION. **Sec.**  RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec.**  Sections 1 through 6 of this act constitute a new chapter in Title 82 RCW.

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