AN ACT Relating to imposing a sales and use tax on recreational equipment and apparel to provide funding to the state wildlife account; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and providing an effective date.

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

NEW SECTION. Sec. 1. A new section is added to chapter 82.08 RCW to read as follows:

(1) In addition to the retail sales tax imposed pursuant to RCW 82.08.020, there is levied and collected an additional tax equal to two-tenths of one percent of the selling price on each retail sale of recreational equipment and apparel in this state. All moneys collected must be deposited in the state wildlife account established in RCW 77.12.170.

(2) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Recreational activities" includes, but is not limited to, hiking, camping, and watersports. "Recreational activities" does not include equipment used primarily in organized sports such as football and baseball and does not include indoor recreational activities such as squash and bowling.

(b) "Recreational equipment and apparel" means:
(i) Equipment valued at two hundred dollars or more for use in recreational activities, excluding:

(A) Firearms;
(B) Watercraft;
(C) Bicycles, including mountain bicycles for use by adults;
(D) Snowmobiles;
(E) Jet skis; and
(F) All-terrain vehicles; and

(ii) Apparel valued at two hundred dollars or more for use in recreational activities.

(3) A person with a current recreational hunting or fishing license issued pursuant to chapter 77.32 RCW who presents the license at the time and place of purchase of the recreational apparel and equipment is exempt from the tax imposed under this section. The provisions of RCW 82.32.805 and 82.32.808 do not apply to this subsection.

NEW SECTION. Sec. 2. A new section is added to chapter 82.12 RCW to read as follows:

(1) In addition to the use tax imposed pursuant to RCW 82.12.020, there is levied and collected from every person in this state an additional tax or excise equal to two-tenths of one percent for the privilege of using within this state recreational equipment and apparel. All moneys collected must be deposited in the state wildlife account established in RCW 77.12.170.

(2) A person with a current recreational hunting or fishing license issued pursuant to chapter 77.32 RCW who presents the license at the time and place of purchase of the recreational apparel and equipment is exempt from the tax imposed under this section. The provisions of RCW 82.32.805 and 82.32.808 do not apply to this subsection.

(3) The definitions in section 1 of this act apply to this section.

NEW SECTION. Sec. 3. This act takes effect October 1, 2019.

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