
SENATE BILL 5687

State of Washington

69th Legislature

2025 Regular Session

By Senator Gildon

1 AN ACT Relating to increasing the share of sales tax revenue
2 dedicated to performance audits; amending RCW 82.08.020; creating a
3 new section; and providing an effective date.

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

5 **Sec. 1.** RCW 82.08.020 and 2022 c 16 s 145 are each amended to
6 read as follows:

7 (1) There is levied and collected a tax equal to (~~six and five-~~
8 ~~tenths~~) 6.5 percent of the selling price on each retail sale in this
9 state of:

10 (a) Tangible personal property, unless the sale is specifically
11 excluded from the RCW 82.04.050 definition of retail sale;

12 (b) Digital goods, digital codes, and digital automated services,
13 if the sale is included within the RCW 82.04.050 definition of retail
14 sale;

15 (c) Services, other than digital automated services, included
16 within the RCW 82.04.050 definition of retail sale;

17 (d) Extended warranties to consumers; and

18 (e) Anything else, the sale of which is included within the RCW
19 82.04.050 definition of retail sale.

20 (2) There is levied and collected an additional tax on each
21 retail car rental, regardless of whether the vehicle is licensed in

1 this state, equal to (~~five and nine tenths~~) 5.9 percent of the
2 selling price. The revenue collected under this subsection must be
3 deposited in the multimodal transportation account created in RCW
4 47.66.070.

5 (3) Beginning July 1, 2003, there is levied and collected an
6 additional tax of (~~three tenths of one~~) 0.3 percent of the selling
7 price on each retail sale of a motor vehicle in this state, other
8 than retail car rentals taxed under subsection (2) of this section.
9 The revenue collected under this subsection must be deposited in the
10 multimodal transportation account created in RCW 47.66.070.

11 (4) For purposes of subsection (3) of this section, "motor
12 vehicle" has the meaning provided in RCW 46.04.320, but does not
13 include:

14 (a) Farm tractors or farm vehicles as defined in RCW 46.04.180
15 and 46.04.181, unless the farm tractor or farm vehicle is for use in
16 the production of cannabis;

17 (b) Off-road vehicles as defined in RCW 46.04.365;

18 (c) Nonhighway vehicles as defined in RCW 46.09.310; and

19 (d) Snowmobiles as defined in RCW 46.04.546.

20 (5) (~~Beginning on December 8, 2005, 0.16~~) Two tenths of one
21 percent of the taxes collected under subsection (1) of this section
22 must be dedicated to funding comprehensive performance audits
23 required under RCW 43.09.470. The revenue identified in this
24 subsection must be deposited in the performance audits of government
25 account created in RCW 43.09.475.

26 (6) The taxes imposed under this chapter apply to successive
27 retail sales of the same property.

28 (7) The rates provided in this section apply to taxes imposed
29 under chapter 82.12 RCW as provided in RCW 82.12.020.

30 NEW SECTION. **Sec. 2.** This act applies to sales taxes collected
31 under RCW 82.08.020(1) that are due and payable on or after January
32 1, 2026.

33 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2026.

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