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**SENATE BILL 5415**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senators Chase and Kuderer

AN ACT Relating to creating a tax on plastic shopping bags; adding a new chapter to Title 82 RCW; prescribing penalties; and providing an effective date.

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

NEW SECTION. **Sec.**  (1) There is levied and collected a tax in the amount of two cents on each plastic bag supplied by a seller to a buyer at retail sale.

(2) The selling price does not include the tax and the tax must be separately stated on the invoice, bill of sale, or similar document given to the purchaser.

(3) The tax imposed in this chapter must be paid by the buyer to the seller. The tax required by this chapter, to be collected by the seller, is deemed to be held in trust by the seller until paid to the department. Any seller who appropriates or converts the tax collected to the seller's own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a gross misdemeanor.

(4) All revenues collected during any month from the tax under this section must be deposited in the state general fund by the twenty-fifth day of the following month.

NEW SECTION. **Sec.**  (1) For the purposes of this chapter, "plastic bag" means a bag or pouch of flexible packaging made of thin, flexible, plastic film that is designed and intended to be used for the carrying of goods purchased at a retail establishment and that is provided to the consumer by the retail establishment at the point of sale. The term does not include:

(a) A reusable bag or pouch specifically designed for multiple use and that is made of cloth, fabric, or durable plastic of at least 2.25 mils; or

(b) A bag or pouch to carry or bundle produce for delivery to the point of sale at a retail establishment.

(2) To the extent applicable, all of the definitions of chapters 82.04 and 82.08 RCW apply to the tax imposed in this chapter.

NEW SECTION. **Sec.**  To the extent applicable, all of the provisions of chapter 82.32 RCW apply to the tax imposed in this chapter.

NEW SECTION. **Sec.**  This act takes effect October 1, 2017.

NEW SECTION. **Sec.**  Sections 1 through 4 of this act constitute a new chapter in Title 82 RCW.

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