RCW 19.430.010 Definitions. The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Concession fee" means payment of a monetary fee by a duty-free sales enterprise to Washington state in relation to the sale of merchandise from a duty-free sales enterprise operating in Washington.

(2) "Department" means the department of revenue.

(3) "Duty-free sales enterprise" has the same meaning as in 19 U.S.C. Sec. 1555(b)(8), as it exists on January 1, 2026, or such subsequent date as may be provided by the department by rule, consistent with the purposes of this title.

(4) "Gross proceeds of sales" has the same meaning as in RCW 82.04.070.

(5) "Merchandise" means all items, goods, and products sold by a duty-free sales enterprise including but not limited to beer, wine, spirits, liquor, cigarettes, other tobacco products, vapor products, nicotine products, nonalcoholic beverages, food, clothing, jewelry, fragrances, cosmetics, accessories, electronics, books, magazines, souvenirs, and all other items, goods, and products whatsoever.

(6) "Sales" has the same meaning as in RCW 82.04.040. [2025 c 406 s 2.]

Findings—Intent—2025 c 406: "(1) The legislature finds that federal law in 19 U.S.C. Sec. 1555 recognizes the authority of states and governmental authorities, incident to their jurisdiction over any airport, seaport, or other exit point facility, to require a concession or other form of approval to be obtained with respect to the operation of a duty-free sales enterprise under which merchandise is delivered to or through such facility for exportation.

(2) The legislature finds that congress in enacting the omnibus trade and competitiveness act of 1988, H.R. 4848, specifically recognized that concession fees derived from the operations of authorized duty-free sales enterprises constitute an important source of revenue for the state and other governmental authorities that collect such fees.

(3) The legislature finds that duty-free sales enterprises operate in Washington including at airports and locations within Washington near international borders, and engage in sales of alcohol, cigarettes, other tobacco products, vapor products, nicotine products, and various kinds of merchandise. The legislature finds that Washington has jurisdiction over these facilities, locations, and duty-free sales enterprises operating in Washington, and that Washington does not currently require concession fees of duty-free sales enterprises to the extent authorized by federal law for collecting this important source of revenue.

(4) Therefore, the legislature intends to impose concession fees on duty-free sales enterprises operating within Washington as provided in this act." [2025 c 406 s 1.]

Effective date—2025 c 406: "This act takes effect January 1, 2026." [2025 c 406 s 8.]