RCW 19.430.020 Duty-free sales enterprises—Concession fees levied. (1) Upon every duty-free sales enterprise operating in Washington, there is levied and collected a concession fee in an amount equal to the gross proceeds of sales of merchandise by the duty-free sales enterprise, multiplied by the rate of 0.10.

(2) The concession fee in this section is separate and in addition to business and occupation taxes and all other taxes and fees applicable to duty-free sales enterprises operating in Washington including a concession fee paid to a port authority or other governmental authority.

(3) The concession fee may be stated separately from the selling price. For purposes of determining the amount due from the buyer to the seller, it is conclusively presumed that the selling price quoted in any price list does not include concession fees imposed by this section.

(4) The moneys collected pursuant to this section shall be distributed as follows:

(a) For amounts appropriated to the department of revenue for the implementation and administration of chapter 406, Laws of 2025; and

(b) Beginning July 1, 2025, and annually thereafter, the moneys remaining after the amounts appropriated pursuant to subsection (a) [(a) of this subsection] shall be deposited as follows:

(i) Fifty percent into the statewide tourism marketing account created in RCW 43.384.040; and

(ii) Fifty percent into the sustainable aviation fuel account created in RCW 43.31.645.

(5) The department shall implement this chapter and may establish procedures and requirements for the payment of concession fees by duty-free sales enterprises and the collection of such concession fees.

(6) All other administrative provisions of chapter 82.32 RCW have full force and application with respect to the fee imposed under this section. [2025 c 406 s 3.]

Findings—Intent—Effective date—2025 c 406: See notes following RCW 19.430.010.