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**SUBSTITUTE HOUSE BILL 2635**

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**State of Washington**

**52nd Legislature**

**1992 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives Rust, Horn, Valle, Heavey, Winsley and Brekke)

Read first time 02/11/92.

1       AN ACT Relating to the litter assessment; amending RCW 70.93.010,  
2 70.93.020, 70.93.120, 70.93.130, 70.93.140, 70.93.160, 70.93.170, and  
3 70.93.180; adding a new chapter to Title 82 RCW; recodifying RCW  
4 70.93.120, 70.93.130, 70.93.140, 70.93.160, and 70.93.170; repealing  
5 RCW 70.93.150 and 70.93.194; and providing an effective date.

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

7       **Sec. 1.** RCW 70.93.010 and 1979 c 94 s 1 are each amended to read  
8 as follows:

9       (~~Recognizing the rapid population growth of the state of~~  
10 ~~Washington and the ever increasing mobility of its people, as well as~~  
11 ~~the fundamental need for a healthful, clean and beautiful environment;~~  
12 ~~and further recognizing that the proliferation and accumulation of~~  
13 ~~litter discarded throughout this state impairs this need and~~  
14 ~~constitutes a public health hazard; and further recognizing the need to~~

1 ~~conserve energy and natural resources; and further recognizing that~~  
2 ~~there is an imperative need to anticipate, plan for, and accomplish~~  
3 ~~effective litter control and recover and recycle waste materials~~  
4 ~~related to litter with the subsequent conservation of resources and~~  
5 ~~energy, there is hereby enacted this)) (1) The legislature finds:~~

6 (a) Washington state is experiencing rapid population growth and  
7 its citizens are increasingly mobile;

8 (b) There is a fundamental need for a healthful, clean, and  
9 beautiful environment;

10 (c) The proliferation and accumulation of litter discarded  
11 throughout this state impairs this need and constitutes a public health  
12 hazard;

13 (d) There is a need to conserve energy and natural resources, and  
14 the effective litter control and recovery and recycling of litter  
15 materials will serve to accomplish such conservation;

16 (e) In addition to effective litter control, there must be  
17 effective programs to accomplish waste reduction, the state's highest  
18 waste management priority; and

19 (f) There must also be effective systems to accomplish all  
20 components of recycling, including collection, processing, and the  
21 marketing of recyclable materials and recycled content products.

22 (2) Recognizing the multifaceted nature of the state's solid waste  
23 management problems, the legislation enacted in 1971 and entitled the  
24 "Model Litter Control and Recycling Act"((~~-~~)) is hereby renamed the  
25 "waste reduction, recycling, and model litter control act."

26 **Sec. 2.** RCW 70.93.020 and 1991 c 319 s 101 are each amended to  
27 read as follows:

28 The purpose of this chapter is to accomplish litter control,  
29 increase waste reduction, and stimulate ((private)) all components of

1 recycling ((~~programs~~)) throughout this state by delegating to the  
2 department of ecology the authority to:

3 (1) Conduct a permanent and continuous program to control and  
4 remove litter from this state to the maximum practical extent possible;

5 (2) Recover and recycle waste materials related to litter and  
6 littering;

7 (3) Foster private recycling and markets for recyclable materials;  
8 and

9 (4) Increase public awareness of the need for recycling and litter  
10 control.

11 It is further the intent and purpose of this chapter to create jobs  
12 for employment of youth in litter cleanup and related activities and to  
13 stimulate and encourage small, private recycling centers. This program  
14 shall include the compatible goal of recovery of recyclable materials  
15 to conserve energy and natural resources wherever practicable. Every  
16 other department of state government and all local governmental units  
17 and agencies of this state shall cooperate with the department of  
18 ecology in the administration and enforcement of this chapter. The  
19 intent of this chapter is to add to and to coordinate existing  
20 recycling and litter control and removal efforts and not terminate or  
21 supplant such efforts.

22 **Sec. 3.** RCW 70.93.120 and 1971 ex.s. c 307 s 12 are each amended  
23 to read as follows:

24 In addition to any other taxes, there is hereby levied and there  
25 shall be collected by the department of revenue from every person for  
26 the privilege of engaging within this state in business as a  
27 manufacturer ((and/or making sales at wholesale and/or making sales at  
28 retail)), as a wholesaler, or as a retailer, an annual litter  
29 ((assessment)) tax equal to the value of products listed in RCW 82.--.-

1 ~~-- (RCW 70.93.130 as recodified by section 10 of this act), including~~  
2 ~~byproducts, manufactured ((and sold)) within this state((, including~~  
3 ~~by products)), multiplied by ((one and one-half hundredths)) fifteen~~  
4 ~~one-thousandths of one percent in the case of manufacturers, and equal~~  
5 ~~to the gross proceeds of ((the)) sales of the ((business)) products~~  
6 ~~listed in RCW 82.--.--- (RCW 70.93.130 as recodified by section 10 of~~  
7 ~~this act) that are sold within this state multiplied by ((one and one-~~  
8 ~~half hundredths)) fifteen one-thousandths of one percent in the case of~~  
9 ~~((sales at wholesale and/or at retail)) wholesalers and retailers.~~

10 **Sec. 4.** RCW 70.93.130 and 1971 ex.s. c 307 s 13 are each amended  
11 to read as follows:

12 ~~((Because it is the express purpose of this chapter))~~ To accomplish  
13 effective litter control within the state ~~((of Washington))~~ and  
14 ~~((because it is a further purpose of this chapter))~~ to allocate a  
15 portion of the cost of administering ~~((it))~~ this chapter to those  
16 industries whose products, including the packages, wrappings, and  
17 containers thereof, are reasonably related to the litter problem, ~~((in~~  
18 ~~arriving at the amount upon which the assessment is to be calculated))~~  
19 the tax imposed in this chapter shall only apply to the value of  
20 products or the gross proceeds of sales of products falling into the  
21 following categories ((shall be included)):

- 22 (1) Food for human or pet consumption.
- 23 (2) Groceries.
- 24 (3) Cigarettes and tobacco products.
- 25 (4) Soft drinks and carbonated waters.
- 26 (5) Beer and other malt beverages.
- 27 (6) Wine.
- 28 (7) Newspapers and magazines.
- 29 (8) Household paper and paper products.

- 1 (9) Glass containers.
- 2 (10) Metal containers.
- 3 (11) Plastic or fiber containers made of synthetic material.
- 4 (12) Cleaning agents and toiletries.
- 5 (13) Nondrug drugstore sundry products.

6 **Sec. 5.** RCW 70.93.140 and 1971 ex.s. c 307 s 14 are each amended  
7 to read as follows:

8 (1) The department of revenue, by rule ((and regulation made  
9 pursuant to chapter 34.05 RCW)), may, if such is required, define ((the  
10 categories (1) through (13) as set forth in)) those items subject to  
11 tax under RCW 82.--.-- (RCW 70.93.130 as recodified by section 10 of  
12 this act). In making any such definitions, the department of revenue  
13 shall be guided by the following standards:

14 ~~((1))~~ (a) It is the purpose of this chapter to accomplish  
15 effective control of litter within this state;

16 ~~((2))~~ (b) It is the purpose of this chapter to allocate a portion  
17 of the cost of administration of this chapter to those industries  
18 manufacturing and/or selling products and the packages, wrappings, or  
19 containers thereof which are reasonably related to the litter problem  
20 within this state.

21 (2) Instead of requiring each business to separately account for  
22 taxable and nontaxable products under this chapter, the department may  
23 provide, by rule, that the tax imposed in this chapter be reported and  
24 paid based on a percentage of total sales for a particular type of  
25 business if the department determines that the percentage reasonably  
26 approximates the taxable activity of the particular type of business.

27 **Sec. 6.** RCW 70.93.160 and 1971 ex.s. c 307 s 16 are each amended  
28 to read as follows:

1       (1) To the extent applicable, all of the provisions of chapters  
2 82.04 and 82.32 RCW (~~such as they apply are incorporated herein~~)  
3 apply to the tax imposed in this chapter, except RCW 82.04.220 through  
4 82.04.290, and 82.04.330.

5       (2) Taxes collected under this chapter shall be deposited in the  
6 waste reduction, recycling, and litter control account under RCW  
7 70.93.180.

8       **Sec. 7.** RCW 70.93.170 and 1971 ex.s. c 307 s 17 are each amended  
9 to read as follows:

10       The litter (~~assessment herein provided for shall not be applied~~)  
11 tax imposed in this chapter does not apply to:

12       (1) The manufacture or sale of products for use and consumption  
13 outside the state; or

14       (2) The value of products or gross proceeds of the sales of any  
15 animal, bird, or insect or the milk, eggs, wool, fur, meat, honey, or  
16 other substance obtained therefrom, if the person performs only the  
17 growing or raising function of such animal, bird, or insect. (~~In all~~  
18 other instances, the assessment shall be applied.))

19       **Sec. 8.** RCW 70.93.180 and 1991 sp.s. c 13 s 40 are each amended to  
20 read as follows:

21       (1) There is hereby created an account within the state treasury to  
22 be known as the "waste reduction, recycling, and litter control  
23 account". Moneys in the account may be spent only after appropriation.  
24 Expenditures from the waste reduction, recycling, and litter control  
25 account shall be used as follows:

26       (a) From July 1, 1992, to June 30, 1993, funds shall be used for  
27 programs to: Control litter; encourage recycling; develop markets for  
28 recyclable materials; and enforce compliance with the litter tax

1 imposed in RCW 82.--.--- (RCW 70.93.120 as recodified by section 10 of  
2 this act).

3 (b) After June 30, 1993, funds shall be used as follows:

4 (i) Not less than forty percent nor more than fifty percent for a  
5 litter patrol program to employ youth from the state to remove litter  
6 from places and areas that are most visible to the public and to  
7 enforce compliance with the litter tax imposed in RCW 82.--.--- (RCW  
8 70.93.120 as recodified by section 10 of this act); and

9 (ii) Not more than sixty percent for the following purposes:  
10 Public education and awareness programs to control litter; programs to  
11 promote public education and awareness of the model litter control and  
12 recycling act; programs to foster private local recycling efforts,  
13 encourage recycling, and develop markets for recyclable materials; and  
14 compliance with the litter tax imposed in RCW 82.--.--- (RCW 70.93.120  
15 as recodified by section 10 of this act).

16 (2) All ((assessments~~7~~)) taxes imposed in RCW 82.--.--- (RCW  
17 70.93.120 as recodified under section 10 of this act) and fines((~~7~~))  
18 and bail forfeitures((~~7~~ and other funds)) collected or received  
19 pursuant to this chapter shall be deposited in the waste reduction,  
20 recycling, and litter control account and used for ((the administration  
21 and implementation of this chapter)) the programs under subsection (1)  
22 of this section, and except as required to be otherwise distributed  
23 under RCW 70.93.070.

24 NEW SECTION. Sec. 9. The following acts or parts of acts are  
25 each repealed:

26 (1) RCW 70.93.150 and 1971 ex.s. c 307 s 15; and

27 (2) RCW 70.93.194 and 1979 c 94 s 9.

1        NEW SECTION.    **Sec. 10.**        RCW 70.93.120, 70.93.130, 70.93.140,  
2    70.93.160, and 70.93.170 shall be recodified as a new chapter in Title  
3    82 RCW.

4        NEW SECTION.    **Sec. 11.**        This act shall take effect July 1, 1992.