

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2635

Chapter 175, Laws of 1992

52nd Legislature
1992 Regular Session

LITTER CONTROL TAX

EFFECTIVE DATE: 7/1/92

Passed by the House March 8, 1992
Yeas 90 Nays 0

JOE KING
**Speaker of the
House of Representatives**

Passed by the Senate March 3, 1992
Yeas 42 Nays 3

JOEL PRITCHARD
President of the Senate

Approved April 1, 1992

BOOTH GARDNER
Governor of the State of Washington

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is SUBSTITUTE HOUSE BILL 2635 as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON
Chief Clerk

FILED

April 1, 1992 - 11:00 a.m.

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2635

AS AMENDED BY THE SENATE

Passed Legislature - 1992 Regular Session

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 public and private recycling ((~~and markets for~~)) of
8 recyclable materials; 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 promote
12 markets for recyclable materials through programs of the clean
13 Washington center and other means.

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

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

27 In addition to any other taxes, there is hereby levied and there
28 shall be collected by the department of revenue from every person for
29 the privilege of engaging within this state in business as a

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

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

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

- 25 (1) Food for human or pet consumption.
- 26 (2) Groceries.
- 27 (3) Cigarettes and tobacco products.
- 28 (4) Soft drinks and carbonated waters.
- 29 (5) Beer and other malt beverages.

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

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

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

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

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

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

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

3 (1) To the extent applicable, all of the provisions of chapters
4 82.04 and 82.32 RCW (~~such as they apply are incorporated herein~~)
5 apply to the tax imposed in this chapter, except RCW 82.04.220 through
6 82.04.290, and 82.04.330.

7 (2) Taxes collected under this chapter shall be deposited in the
8 waste reduction, recycling, and litter control account under RCW
9 70.93.180.

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

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

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

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

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

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

1 (a) From July 1, 1992, to June 30, 1993, funds shall be used for
2 programs to: Control litter; encourage recycling; develop markets for
3 recyclable materials; and enforce compliance with the litter tax
4 imposed in RCW 82.--.--- (RCW 70.93.120 as recodified by section 10 of
5 this act).

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

7 (i) Not less than forty percent nor more than fifty percent for a
8 litter patrol program to employ youth from the state to remove litter
9 from places and areas that are most visible to the public and to
10 enforce compliance with the litter tax imposed in RCW 82.--.--- (RCW
11 70.93.120 as recodified by section 10 of this act); and

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

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

27 NEW SECTION. Sec. 9. The following acts or parts of acts are
28 each repealed:

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

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

2 NEW SECTION. **Sec. 10.** RCW 70.93.120, 70.93.130, 70.93.140,
3 70.93.160, and 70.93.170 shall be recodified as a new chapter in Title
4 82 RCW.

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

Passed the House March 8, 1992.

Passed the Senate March 3, 1992.

Approved by the Governor April 1, 1992.

Filed in Office of Secretary of State April 1, 1992.