
SENATE BILL 6072

State of Washington 56th Legislature 1999 Regular Session

By Senators Thibaudeau, West, Jacobsen, Long and Rasmussen

Read first time 03/03/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for sales of food products sold
2 through vending machines for human consumption; and amending RCW
3 82.08.0293 and 82.12.0293.

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

5 **Sec. 1.** RCW 82.08.0293 and 1988 c 103 s 1 are each amended to read
6 as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
8 food products for human consumption.

9 "Food products" include cereals and cereal products, oleomargarine,
10 meat and meat products including livestock sold for personal
11 consumption, fish and fish products, eggs and egg products, vegetables
12 and vegetable products, fruit and fruit products, spices and salt,
13 sugar and sugar products, coffee and coffee substitutes, tea, cocoa and
14 cocoa products.

15 "Food products" include milk and milk products, milk shakes, malted
16 milks, and any other similar type beverages which are composed at least
17 in part of milk or a milk product and which require the use of milk or
18 a milk product in their preparation.

1 "Food products" include all fruit juices, vegetable juices, and
2 other beverages except bottled water, spirituous, malt or vinous
3 liquors or carbonated beverages, whether liquid or frozen.

4 "Food products" do not include medicines and preparations in
5 liquid, powdered, granular, tablet, capsule, lozenge, and pill form
6 sold as dietary supplements or adjuncts.

7 (2) The exemption of "food products" provided for in subsection (1)
8 of this section shall not apply: (a) When the food products are
9 ordinarily sold for immediate consumption on or near a location at
10 which parking facilities are provided primarily for the use of patrons
11 in consuming the products purchased at the location, even though such
12 products are sold on a "takeout" or "to go" order and are actually
13 packaged or wrapped and taken from the premises of the retailer, or (b)
14 when the food products are sold for consumption within a place, the
15 entrance to which is subject to an admission charge, except for
16 national and state parks and monuments, or (c) to a food product, when
17 sold by the retail vendor, which by law must be handled on the vendor's
18 premises by a person with a food and beverage service worker's permit
19 under RCW 69.06.010, including but not be limited to sandwiches
20 prepared or chicken cooked on the premises, deli trays, home-delivered
21 pizzas or meals, and salad bars but excluding:

22 (i) Raw meat prepared by persons who slaughter animals, including
23 fish and fowl, or dress or wrap slaughtered raw meat such as fish
24 mongers, butchers, or meat wrappers;

25 (ii) Meat and cheese sliced and/or wrapped, in any quantity
26 determined by the buyer, sold by vendors such as meat markets,
27 delicatessens, and grocery stores;

28 (iii) Bakeries which only sell baked goods;

29 (iv) Combination bakery businesses, as prescribed by rule of the
30 department, to the extent that sales of baked goods are separately
31 accounted for and the baked goods claimed for exemption are not sold as
32 part of meals or with beverages in unsealed containers; or

33 (v) Bulk food products sold from bins or barrels, including but not
34 limited to flour, fruits, vegetables, sugar, salt, candy, chips, and
35 cocoa.

36 (3) Notwithstanding anything in this section to the contrary, the
37 exemption of "food products" provided in this section shall apply to
38 food products which are furnished, prepared, or served as meals:

1 (a) Under a state administered nutrition program for the aged as
2 provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW
3 74.38.040(6); or

4 (b) Which are provided to senior citizens, disabled persons, or
5 low-income persons by a not-for-profit organization organized under
6 chapter 24.03 or 24.12 RCW.

7 ~~(4) ((Subsection (1) of this section notwithstanding, the retail
8 sale of food products is subject to sales tax under RCW 82.08.020 if
9 the food products are sold through a vending machine, and in this case
10 the selling price for purposes of RCW 82.08.020 is fifty-seven percent
11 of the gross receipts.~~

12 ~~This subsection does not apply to hot prepared food products, other
13 than food products which are heated after they have been dispensed from
14 the vending machine.~~

15 ~~For tax collected under this subsection, the requirements that the
16 tax be collected from the buyer and that the amount of tax be stated as
17 a separate item are waived.))~~ Subsection (2)(a) and (b) of this section
18 do not apply to food products sold through vending machines. The
19 exempt or nonexempt nature of the food is determined under subsection
20 (1) of this section without regard to the location of the vending
21 machine.

22 **Sec. 2.** RCW 82.12.0293 and 1988 c 103 s 2 are each amended to read
23 as follows:

24 (1) The provisions of this chapter shall not apply in respect to
25 the use of food products for human consumption.

26 "Food products" include cereals and cereal products, oleomargarine,
27 meat and meat products including livestock sold for personal
28 consumption, fish and fish products, eggs and egg products, vegetables
29 and vegetable products, fruit and fruit products, spices and salt,
30 sugar and sugar products, coffee and coffee substitutes, tea, cocoa and
31 cocoa products.

32 "Food products" include milk and milk products, milk shakes, malted
33 milks, and any other similar type beverages which are composed at least
34 in part of milk or a milk product and which require the use of milk or
35 a milk product in their preparation.

36 "Food products" include all fruit juices, vegetable juices, and
37 other beverages except bottled water, spirituous, malt or vinous
38 liquors or carbonated beverages, whether liquid or frozen.

1 "Food products" do not include medicines and preparations in
2 liquid, powdered, granular, tablet, capsule, lozenge, and pill form
3 sold as dietary supplements or adjuncts.

4 (2) The exemption of "food products" provided for in subsection (1)
5 of this section shall not apply: (a) When the food products are
6 ordinarily sold for immediate consumption on or near a location at
7 which parking facilities are provided primarily for the use of patrons
8 in consuming the products purchased at the location, even though such
9 products are sold on a "takeout" or "to go" order and are actually
10 packaged or wrapped and taken from the premises of the retailer, or (b)
11 when the food products are sold for consumption within a place, the
12 entrance to which is subject to an admission charge, except for
13 national and state parks and monuments, or (c) to a food product, when
14 sold by the retail vendor, which by law must be handled on the vendor's
15 premises by a person with a food and beverage service worker's permit
16 under RCW 69.06.010, including but not be limited to sandwiches
17 prepared or chicken cooked on the premises, deli trays, home-delivered
18 pizzas or meals, and salad bars but excluding:

19 (i) Raw meat prepared by persons who slaughter animals, including
20 fish and fowl, or dress or wrap slaughtered raw meat such as fish
21 mongers, butchers, or meat wrappers;

22 (ii) Meat and cheese sliced and/or wrapped, in any quantity
23 determined by the buyer, sold by vendors such as meat markets,
24 delicatessens, and grocery stores;

25 (iii) Bakeries which only sell baked goods;

26 (iv) Combination bakery businesses, as prescribed by rule of the
27 department, to the extent that sales of baked goods are separately
28 accounted for and the baked goods claimed for exemption are not sold as
29 part of meals or with beverages in unsealed containers; or

30 (v) Bulk food products sold from bins or barrels, including but not
31 limited to flour, fruits, vegetables, sugar, salt, candy, chips, and
32 cocoa.

33 (3) Notwithstanding anything in this section to the contrary, the
34 exemption of "food products" provided in this section shall apply to
35 food products which are furnished, prepared, or served as meals:

36 (a) Under a state administered nutrition program for the aged as
37 provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW
38 74.38.040(6); or

1 (b) Which are provided to senior citizens, disabled persons, or
2 low-income persons by a not-for-profit organization organized under
3 chapter 24.03 or 24.12 RCW.

4 (4) Subsection (2)(a) and (b) of this section do not apply to food
5 products sold through vending machines. The exempt or nonexempt nature
6 of the food is determined under subsection (1) of this section without
7 regard to the location of the vending machine.

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