
HOUSE BILL 3120

State of Washington 61st Legislature 2010 Regular Session

By Representatives Santos, Williams, and Ormsby

Read first time 01/25/10. Referred to Committee on Finance.

1 AN ACT Relating to imposing a state tax on bottled water to fund
2 public health services; and adding a new chapter to Title 82 RCW.

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

4 NEW SECTION. **Sec. 1.** The definitions in this section apply
5 throughout this chapter unless the context clearly requires otherwise.

6 (1) "Bottle" means any closed container which is labeled by a
7 manufacturer of bottled water and used to contain or convey bottled
8 water.

9 (2) "Bottled water" means all water which is sealed in bottles
10 offered for sale for human consumption.

11 (3) "Department" means the state department of revenue.

12 (4) "Manufacturer" means any processor, bottler, or other person
13 who fills or refills a bottle with bottled water and others engaged in
14 purifying, filtrating, or any other alteration of water for the purpose
15 of selling or reselling bottled water.

16 (5) "Person" has the same meaning as provided in RCW 82.04.030.

17 (6) "Purchaser" means any person who purchases in a retail sale.

18 (7) "Retail sale" means any sale to a person for use or
19 consumption, and not for resale.

1 (8) "Retailer" means any person who engages in the business of the
2 retail sale of bottled water in the state.

3 (9) "Sale" or "purchase" has the same meaning as "sale" as provided
4 in RCW 82.04.050.

5 (10) "Wholesaler" means any person who engages in the business of
6 selling or supplying bottled water to any person for resale in the
7 state.

8 NEW SECTION. **Sec. 2.** A tax is imposed on each wholesale sale of
9 bottled water within the state. The rate of tax is 0.00296 dollars per
10 ounce.

11 NEW SECTION. **Sec. 3.** Liability for payment of the tax imposed
12 under this chapter is to be borne by the wholesaler.

13 NEW SECTION. **Sec. 4.** (1) The wholesaler must remit the tax and
14 file returns in accordance with section 5 of this act.

15 (2) If any retailer located in the state receives or otherwise
16 obtains bottled water upon which the tax imposed under this chapter has
17 not been collected by any wholesaler, then the retailer shall remit the
18 tax directly to the department in accordance with section 5 of this
19 act.

20 NEW SECTION. **Sec. 5.** Chapter 82.32 RCW applies to the tax imposed
21 in this chapter. The tax due dates, reporting periods, and return
22 requirements applicable to chapter 82.04 RCW apply equally to the tax
23 imposed in this chapter. The department must adopt rules to implement
24 this chapter.

25 NEW SECTION. **Sec. 6.** All tax proceeds collected under this
26 chapter must be deposited in the public health services account created
27 in RCW 43.72.902 for the purpose of funding local health jurisdictions
28 to conduct core public health functions of statewide significance, as
29 defined in RCW 43.70.514.

30 NEW SECTION. **Sec. 7.** Sections 1 through 6 of this act constitute

1 a new chapter in Title 82 RCW.

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