
HOUSE BILL 2071

State of Washington

69th Legislature

2025 Regular Session

By Representatives Davis and Scott

Read first time 04/08/25. Referred to Committee on Finance.

1 AN ACT Relating to generating resources to combat domestic
2 violence by imposing an excise tax on owners of online dating
3 applications; adding a new chapter to Title 82 RCW; and providing an
4 effective date.

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

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

9 (1) "Online dating application" means a website, application, or
10 internet-based service that allows users to register a free or paid
11 account or profile for the primary purpose of matching with other
12 users in pursuit of romantic relationships or social connections.

13 (2) "Owner" means a business entity that exists for the primary
14 purpose of engaging in commercial activity for profit and has 50
15 percent or more ownership of an online dating application that has
16 Washington resident individuals as free or paid users or members.

17 (3) "Resident individual" means a person who resides in
18 Washington and is identifiable as such by personal information
19 provided by the person to the owner during the registration process
20 for the application such as the person's primary address or IP

1 address. "Resident individual" does not include a person temporarily
2 located in Washington.

3 NEW SECTION. **Sec. 2.** (1) There is levied and collected a
4 monthly excise tax upon each owner of an online dating application.

5 (2) The tax under this chapter is imposed on an owner of an
6 online dating application and is based on the number of resident
7 individuals that are both free and paid users or members of an online
8 dating application each month, as reported by the owner to the
9 department. The rate of the tax is \$1 per resident individual member
10 per month.

11 (3) If the application is not accessed by the resident individual
12 for 24 consecutive months, the account is considered abandoned and is
13 not taxable.

14 (4) Taxes collected under this chapter must be deposited into the
15 domestic violence services account created under section 4 of this
16 act.

17 NEW SECTION. **Sec. 3.** (1) Except as otherwise provided by law
18 and to the extent not inconsistent with this chapter, chapter 82.32
19 RCW applies to the administration of taxes imposed under this
20 chapter.

21 (2) The department may adopt rules for administering the tax
22 under this chapter.

23 (3) An owner must maintain records necessary as required by the
24 department, including records that allow the department to determine
25 the number of resident individual members of the online dating
26 application per month.

27 (4) An owner must file a monthly return as required by the
28 department.

29 (5) An owner of an online dating application that pays the tax
30 imposed under section 2 of this act in a given month must file a
31 return in subsequent months until it reports no tax liability for 12
32 consecutive months.

33 NEW SECTION. **Sec. 4.** The domestic violence services account is
34 created in the state treasury. All receipts paid from the tax imposed
35 in this chapter must be deposited in the account. Moneys in the
36 account may be spent only after appropriation. Expenditures from the
37 account may be used only for domestic violence intervention treatment

1 and transfers to the crime victim and witness assistance account in
2 RCW 7.68.047.

3 NEW SECTION. **Sec. 5.** Sections 1 through 4 and 6 of this act
4 constitute a new chapter in Title 82 RCW.

5 NEW SECTION. **Sec. 6.** This act takes effect January 1, 2026.

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