
HOUSE BILL 2382

State of Washington

69th Legislature

2026 Regular Session

By Representatives Parshley, Ryu, Reed, Doglio, Macri, Thai, and Pollet

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1 AN ACT Relating to excise taxes on cigarettes, vapor products,
2 and tobacco products; amending RCW 82.25.010, 82.26.020, and
3 82.25.015; adding new sections to chapter 82.24 RCW; adding a new
4 section to chapter 70.155 RCW; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.24
7 RCW to read as follows:

8 (1) In addition to the tax imposed upon the sale, use,
9 consumption, handling, possession, or distribution of cigarettes set
10 forth in RCW 82.24.020 and 82.24.026, there is imposed a tax of \$0.10
11 per cigarette.

12 (2)(a) Except as provided in subsections (b), (c), and (d) of
13 this subsection (2), all revenues collected under this section must
14 be deposited into the general fund.

15 (b) Beginning July 1, 2026, the first \$10,000,000 of revenues
16 collected under this section per fiscal year must be deposited into
17 the time sensitive emergency system account created in section 2 of
18 this act.

19 (c) Beginning July 1, 2026, the next \$2,000,000 of revenues
20 collected under this section per fiscal year above the amount in (b)
21 of this subsection (2) must be deposited into the supplemental

1 nicotine and tobacco enforcement account created in section 3 of this
2 act.

3 (d) Beginning July 1, 2028, 10 percent of revenues collected
4 under this section above the amounts in (b) and (c) of this
5 subsection (2) must be deposited into the foundational public health
6 services account created in RCW 82.25.015.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.24
8 RCW to read as follows:

9 The time sensitive emergency system account is created in the
10 state treasury. The first \$10,000,000 in revenues per fiscal year
11 collected under section 1 of this act must be deposited into the
12 account. Moneys in the account may be spent only after appropriation.
13 Moneys in the account must be used by the department of health to
14 fund a time sensitive emergency system, including for heart attack,
15 cardiac arrest, and stroke, and may be used to fund activities under
16 chapter 70.168 RCW.

17 NEW SECTION. **Sec. 3.** A new section is added to chapter 70.155
18 RCW to read as follows:

19 The supplemental nicotine and tobacco enforcement account is
20 created in the state treasury. After the distribution required by
21 section 1(2)(b) of this act, the next \$2,000,000 in revenues per
22 fiscal year collected under section 1 of this act must be deposited
23 into the account. Moneys in the account may be spent only after
24 appropriation. Moneys in the account must be used by the board for
25 enforcement of this chapter and chapters 70.345, 82.24, 82.25, and
26 82.26 RCW.

27 **Sec. 4.** RCW 82.25.010 and 2019 c 445 s 102 are each amended to
28 read as follows:

29 (1)((~~a~~)) There is levied and collected a tax upon the sale,
30 use, consumption, handling, possession, or distribution of all vapor
31 products in this state (~~as follows:~~

32 ~~(i) All vapor products other than those taxed under (a)(ii) of~~
33 ~~this subsection are taxed at a rate equal to twenty-seven cents per~~
34 ~~milliliter of solution, regardless of whether it contains nicotine,~~
35 ~~and a proportionate tax at the like rate on all fractional parts of a~~
36 ~~milliliter thereof.~~

1 ~~(ii) Any accessible container of solution, regardless of whether~~
2 ~~it contains nicotine, that is greater than five milliliters, is taxed~~
3 ~~at a rate equal to nine cents per milliliter of solution and a~~
4 ~~proportionate tax at the like rate on all fractional parts of a~~
5 ~~milliliter thereof.~~

6 ~~(b) The tax in this section must be imposed based on the volume~~
7 ~~of the solution as listed by the manufacturer)) at the rate of 95~~
8 ~~percent of the taxable sales price.~~

9 (2) (a) The tax under this section must be collected at the time
10 the distributor: (i) Brings, or causes to be brought, into this state
11 from without the state vapor products for sale; (ii) makes,
12 manufactures, fabricates, or stores vapor products in this state for
13 sale in this state; (iii) ships or transports vapor products to
14 retailers or consumers in this state; or (iv) handles for sale any
15 vapor products that are within this state but upon which tax has not
16 been imposed.

17 (b) The tax imposed under this section must also be collected by
18 the department from the consumer of vapor products where the tax
19 imposed under this section was not paid by the distributor on such
20 vapor products.

21 (3) (a) The moneys collected under this section must be deposited
22 as follows:

23 (i) Fifty percent into the Andy Hill cancer research endowment
24 fund match transfer account created in RCW 43.348.080; and

25 (ii) Fifty percent into the foundational public health services
26 account created in RCW 82.25.015.

27 (b) The funding provided under this subsection is intended to
28 supplement and not supplant general fund investments in cancer
29 research and foundational public health services.

30 **Sec. 5.** RCW 82.26.020 and 2019 c 445 s 404 are each amended to
31 read as follows:

32 (1) There is levied and collected a tax upon the sale, handling,
33 or distribution of all tobacco products in this state at the
34 following rate:

35 (a) For cigars except little cigars, ninety-five percent of the
36 taxable sales price of cigars, not to exceed (~~sixty-five cents~~)
37 \$0.85 per cigar;

38 (b) For all tobacco products except those covered under separate
39 provisions of this subsection, ninety-five percent of the taxable

1 sales price. The tax imposed on a product under this subsection must
2 be reduced by (~~fifty~~) 25 percent if that same product is issued a
3 modified risk tobacco product order by the secretary of the United
4 States department of health and human services pursuant to Title 21
5 U.S.C. Sec. 387k(g)(1), or by (~~twenty-five~~) 12.5 percent if that
6 same product is issued a modified risk tobacco product order by the
7 secretary of the United States department of health and human
8 services pursuant to Title 21 U.S.C. Sec. 387k(g)(2). The tax
9 reduction applies during the period the modified risk tobacco product
10 order is in effect;

11 (c) For moist snuff, as established in this subsection (1)(c) and
12 computed on the net weight listed by the manufacturer:

13 (i) On each single unit consumer-sized can or package whose net
14 weight is one and two-tenths ounces or less, a rate per single unit
15 that is equal to the greater of 2.526 dollars or eighty-three and
16 one-half percent of the cigarette tax under chapter 82.24 RCW
17 multiplied by twenty; or

18 (ii) On each single unit consumer-sized can or package whose net
19 weight is more than one and two-tenths ounces, a proportionate tax at
20 the rate established in (c)(i) of this subsection (1) on each ounce
21 or fractional part of an ounce; and

22 (d) For little cigars, an amount per cigar equal to the cigarette
23 tax under chapter 82.24 RCW.

24 (2) Taxes under this section must be imposed at the time the
25 distributor (a) brings, or causes to be brought, into this state from
26 without the state tobacco products for sale, (b) makes, manufactures,
27 fabricates, or stores tobacco products in this state for sale in this
28 state, (c) ships or transports tobacco products to retailers in this
29 state, to be sold by those retailers, or (d) handles for sale any
30 tobacco products that are within this state but upon which tax has
31 not been imposed.

32 (3) (~~The~~) (a) Except as provided in subsection (b) of this
33 section, moneys collected under this section must be deposited into
34 the state general fund.

35 (b) Beginning July 1, 2028, 10 percent of the revenues collected
36 under this section must be deposited into the foundational public
37 health services account created in RCW 82.25.015.

38 **Sec. 6.** RCW 82.25.015 and 2023 c 435 s 9 are each amended to
39 read as follows:

1 The foundational public health services account is created in the
2 state treasury. Half of all of the moneys collected from the tax
3 imposed on vapor products under RCW 66.44.010 must be deposited into
4 the account. Beginning July 1, 2028, 10 percent of specified revenues
5 collected under section 1 of this act, and 10 percent of all revenues
6 collected under RCW 82.26.020, must also be deposited into the
7 account. Moneys in the account may be spent only after appropriation.
8 Moneys in the account are to be used to fund: Education about the
9 health risks and harms associated with the use of cigarettes, tobacco
10 products, and vapor products; cessation services for persons seeking
11 to stop the use of cigarettes, tobacco products, or vapor products;
12 and foundational health services.

13 NEW SECTION. **Sec. 7.** This act takes effect July 1, 2026.

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