S-2381.1

SENATE BILL 5799

State of Washington 69th Legislature 2025 Regular Session

By Senator C. Wilson

AN ACT Relating to establishing the youth behavioral health account and funding the account through the imposition of a business and occupation additional tax on the operation of social media platforms; adding a new section to chapter 82.04 RCW; creating new sections; and providing an effective date.

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

NEW SECTION. **Sec. 1.** (1) The legislature finds that:

(a) Social media use among young people is nearly universal, with most American teens reporting use of certain social media platforms every day, and one-third reporting using social media almost constantly;

(b) The surgeon general has issued an advisory on social media and youth mental health, noting that children and adolescents who spend more than three hours a day on social media face double the risk of mental health problems, including experiencing symptoms of depression and anxiety;

(c) The surgeon general cannot conclude that social media is sufficiently safe for children and adolescents, and researchers need to better understand which types of content are most harmful and what factors can protect young people from the negative effects of social media;

(d) Between the ages of 10 and 19, youth undergo a highly sensitive stage of brain development when their identities and sense of self-worth are forming. The brain is highly susceptible to social pressures, peer opinions, and peer comparison during this stage;

(e) While there are many factors influencing youth mental and behavioral health, the rise of social media and its near ubiquitous use has a growing and more consequential impact on Washington's children;

(f) The Washington state department of health's 2023 healthy youth survey showed that 40 percent of eighth graders, 47 percent of 10th graders, and 50 percent of 12th graders report problematic internet use, experience increased social anxiety, feel withdrawal when away from the internet, and lose motivation to perform daily tasks because of the internet; and

(g) The state has worked to improve behavioral health services for children and youth and to develop a statewide strategic plan for behavioral health services by establishing the children and youth behavioral health work group and directing the development of the Washington thriving prenatal through 25 behavioral health strategic plan.

(2) Therefore, the legislature intends to enact an additional business and occupation tax on social media platforms to fund:

(a) The health care authority, to support the pilot program for telebehavioral health services for school-aged youth;

(b) The work of the children and youth multisystem care coordinator in the governor's office; and

(c) The behavioral health needs for persons that are prenatal through age 25 as identified by the Washington thriving prenatal through 25 behavioral health strategic plan and the health care authority children and youth behavioral health work group.

NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW to read as follows:

(1) Beginning January 1, 2026, in addition to any other taxes imposed under this chapter, an additional tax is imposed on every person engaged in the operation of a social media platform. The additional tax is equal to the gross income of the business taxable under RCW 82.04.290(2) multiplied by the rate of 0.4 percent.

(2) The additional tax under this section does not apply to an organization exempt from federal income taxation pursuant to 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue code.

(3) The youth behavioral health account is created in the state treasury. All receipts from the additional tax imposed in subsection (1) of this section must be deposited into the account. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used only for:

(a) Behavioral health needs identified by the Washington thriving prenatal through 25 behavioral health strategic plan and the children and youth behavioral health work group for persons that are prenatal through age 25;

(b) Funding the pilot program for telebehavioral health services for school-aged youth administered by the health care authority; and

(c) Funding the office of the governor to support prenatal through 25 behavioral health care, including the children and youth multisystem care coordinator, services and supplies as necessary to resolve complex care case needs, and the work of a chief officer of youth behavioral health.

(4) For purposes of this section:

(a) "Social media platform" means a website, application, or internet-based service that:

(i) Allows users to register an account or profile for the purpose of interacting socially with other users through the service; and

(ii) Allows users to create, share, and view content through their account or profile. Such content may include text, links, photos, audio, or video.

(b) "Social media platform" does not include a website, application, or internet-based service that predominately or exclusively facilitates electronic mail or direct messaging services, online gaming, reviews of businesses or products, technical support, academic research, or other services that do not predominately or exclusively facilitate social interaction.

NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec. 4.** This act takes effect January 1, 2026.

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