
SENATE BILL 6116

State of Washington

69th Legislature

2026 Regular Session

By Senators Braun, Hasegawa, Gildon, King, Nobles, Warnick, and J. Wilson

Read first time 01/14/26. Referred to Committee on Ways & Means.

1 AN ACT Relating to restoring funding for cancer research and
2 public health services; amending RCW 82.26.010; creating new
3 sections; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.26.010 and 2025 c 422 s 301 are each amended to
6 read as follows:

7 The definitions in this section apply throughout this chapter
8 unless the context clearly requires otherwise.

9 (1) "Actual price" means the total amount of consideration for
10 which tobacco products are sold, valued in money, whether received in
11 money or otherwise, including any charges by the seller necessary to
12 complete the sale such as charges for delivery, freight,
13 transportation, or handling.

14 (2) "Affiliated" means related in any way by virtue of any form
15 or amount of common ownership, control, operation, or management.

16 (3) "Board" means the liquor and cannabis board.

17 (4) "Business" means any trade, occupation, activity, or
18 enterprise engaged in for the purpose of selling or distributing
19 tobacco products in this state.

20 (5) "Cigar" means a roll for smoking that is of any size or shape
21 and that is made wholly or in part of tobacco, irrespective of

1 whether the tobacco is pure or flavored, adulterated or mixed with
2 any other ingredient, if the roll has a wrapper made wholly or in
3 greater part of tobacco. "Cigar" does not include a cigarette.

4 (6) "Cigarette" has the same meaning as in RCW 82.24.010.

5 (7) "Department" means the department of revenue.

6 (8) "Distributor" means (a) any person engaged in the business of
7 selling tobacco products in this state who brings, or causes to be
8 brought, into this state from without the state any tobacco products
9 for sale, (b) any person who makes, manufactures, fabricates, or
10 stores tobacco products in this state for sale in this state, (c) any
11 person engaged in the business of selling tobacco products without
12 this state who ships or transports tobacco products to retailers in
13 this state, to be sold by those retailers, (d) any person engaged in
14 the business of selling tobacco products in this state who handles
15 for sale any tobacco products that are within this state but upon
16 which tax has not been imposed.

17 (9) "Indian country" means the same as defined in chapter 82.24
18 RCW.

19 (10) "Little cigar" means a cigar that has a cellulose acetate
20 integrated filter.

21 (11) "Manufacturer" means a person who manufactures and sells
22 tobacco products.

23 (12) "Manufacturer's representative" means a person hired by a
24 manufacturer to sell or distribute the manufacturer's tobacco
25 products, and includes employees and independent contractors.

26 (13) "Moist snuff" means tobacco that is finely cut, ground, or
27 powdered; is not for smoking; and is intended to be placed in the
28 oral, but not the nasal, cavity.

29 (14) "Person" means any individual, receiver, administrator,
30 executor, assignee, trustee in bankruptcy, trust, estate, firm,
31 copartnership, joint venture, club, company, joint stock company,
32 business trust, municipal corporation, the state and its departments
33 and institutions, political subdivision of the state of Washington,
34 corporation, limited liability company, association, society, any
35 group of individuals acting as a unit, whether mutual, cooperative,
36 fraternal, nonprofit, or otherwise. The term excludes any person
37 immune from state taxation, including the United States or its
38 instrumentalities, and federally recognized Indian tribes and
39 enrolled tribal members, conducting business within Indian country.

1 (15) "Place of business" means any place where tobacco products
2 are sold or where tobacco products are manufactured, stored, or kept
3 for the purpose of sale, including any vessel, vehicle, airplane,
4 train, or vending machine.

5 (16) "Retail outlet" means each place of business from which
6 tobacco products are sold to consumers.

7 (17) "Retailer" means any person engaged in the business of
8 selling tobacco products to ultimate consumers.

9 (18)(a) "Sale" means any transfer, exchange, or barter, in any
10 manner or by any means whatsoever, for a consideration, and includes
11 and means all sales made by any person.

12 (b) The term "sale" includes a gift by a person engaged in the
13 business of selling tobacco products, for advertising, promoting, or
14 as a means of evading the provisions of this chapter.

15 (19)(a) "Taxable sales price" means:

16 (i) In the case of a taxpayer that is not affiliated with the
17 manufacturer, distributor, or other person from whom the taxpayer
18 purchased tobacco products, the actual price for which the taxpayer
19 purchased the tobacco products;

20 (ii) In the case of a taxpayer that purchases tobacco products
21 from an affiliated manufacturer, affiliated distributor, or other
22 affiliated person, and that sells those tobacco products to
23 unaffiliated distributors, unaffiliated retailers, or ultimate
24 consumers, the actual price for which that taxpayer sells those
25 tobacco products to unaffiliated distributors, unaffiliated
26 retailers, or ultimate consumers;

27 (iii) In the case of a taxpayer that sells tobacco products only
28 to affiliated distributors or affiliated retailers, the price,
29 determined as nearly as possible according to the actual price, that
30 other distributors sell similar tobacco products of like quality and
31 character to unaffiliated distributors, unaffiliated retailers, or
32 ultimate consumers;

33 (iv) In the case of a taxpayer that is a manufacturer selling
34 tobacco products directly to ultimate consumers, the actual price for
35 which the taxpayer sells those tobacco products to ultimate
36 consumers;

37 (v) In the case of a taxpayer that has acquired tobacco products
38 under a sale as defined in subsection (18)(b) of this section, the
39 price, determined as nearly as possible according to the actual
40 price, that the taxpayer or other distributors sell the same tobacco

1 products or similar tobacco products of like quality and character to
2 unaffiliated distributors, unaffiliated retailers, or ultimate
3 consumers; or

4 (vi) In any case where (a)(i) through (v) of this subsection do
5 not apply, the price, determined as nearly as possible according to
6 the actual price, that the taxpayer or other distributors sell the
7 same tobacco products or similar tobacco products of like quality and
8 character to unaffiliated distributors, unaffiliated retailers, or
9 ultimate consumers.

10 (b) For purposes of (a)(i) and (ii) of this subsection only,
11 "person" includes both persons as defined in subsection (14) of this
12 section and any person immune from state taxation, including the
13 United States or its instrumentalities, and federally recognized
14 Indian tribes and enrolled tribal members, conducting business within
15 Indian country.

16 (c) The department may adopt rules regarding the determination of
17 taxable sales price under this subsection.

18 (20) "Taxpayer" means a person liable for the tax imposed by this
19 chapter.

20 (21) "Tobacco products" means cigars, cheroots, stogies,
21 periques, granulated, plug cut, crimp cut, ready rubbed, and other
22 smoking tobacco, snuff, snuff flour, cavendish, plug and twist
23 tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps,
24 clippings, cuttings and sweepings of tobacco, and other kinds and
25 forms of tobacco, prepared in such manner as to be suitable for
26 chewing or smoking in a pipe or otherwise, or both for chewing and
27 smoking, and any other product, regardless of form, that contains
28 tobacco or nicotine, whether derived from tobacco or created
29 synthetically, and is intended for human consumption or placement in
30 the oral or nasal cavity or absorption into the human body by any
31 other means, but does not include cigarettes as defined in RCW
32 82.24.010, vapor products as defined in RCW 82.25.005, or a drug,
33 device, or combination product approved, as of December 31, 2024, for
34 sale by the United States food and drug administration, as those
35 terms are defined in the federal food, drug, and cosmetic act (21
36 U.S.C. Sec. 301 et seq.) as it exists on January 1, 2026.

37 (22) "Unaffiliated distributor" means a distributor that is not
38 affiliated with the manufacturer, distributor, or other person from
39 whom the distributor has purchased tobacco products.

1 (23) "Unaffiliated retailer" means a retailer that is not
2 affiliated with the manufacturer, distributor, or other person from
3 whom the retailer has purchased tobacco products.

4 NEW SECTION. **Sec. 2.** RCW 82.32.805 and 82.32.808 do not apply
5 to this act.

6 NEW SECTION. **Sec. 3.** This act applies retroactively to January
7 1, 2026, as well as prospectively.

8 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
9 preservation of the public peace, health, or safety, or support of
10 the state government and its existing public institutions, and takes
11 effect immediately.

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