

1 The definitions in this section apply throughout this chapter
2 unless the context clearly requires otherwise.

3 (1) "Actual price" means the total amount of consideration for
4 which (~~tobacco~~) nicotine products are sold, valued in money,
5 whether received in money or otherwise, including any charges by the
6 seller necessary to complete the sale such as charges for delivery,
7 freight, transportation, or handling.

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

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

11 (4) "Business" means any trade, occupation, activity, or
12 enterprise engaged in for the purpose of selling or distributing
13 (~~tobacco~~) nicotine products in this state.

14 (5) "Cigar" means a roll for smoking that is of any size or shape
15 and that is made wholly or in part of tobacco, irrespective of
16 whether the tobacco is pure or flavored, adulterated or mixed with
17 any other ingredient, if the roll has a wrapper made wholly or in
18 greater part of tobacco. "Cigar" does not include a cigarette.

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

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

21 (8) "Distributor" means (a) any person engaged in the business of
22 selling (~~tobacco~~) nicotine products in this state who brings, or
23 causes to be brought, into this state from without the state any
24 (~~tobacco~~) nicotine products for sale, (b) any person who makes,
25 manufactures, fabricates, or stores (~~tobacco~~) nicotine products in
26 this state for sale in this state, (c) any person engaged in the
27 business of selling (~~tobacco~~) nicotine products without this state
28 who ships or transports (~~tobacco~~) nicotine products to retailers in
29 this state, to be sold by those retailers, (d) any person engaged in
30 the business of selling (~~tobacco~~) nicotine products in this state
31 who handles for sale any (~~tobacco~~) nicotine products that are
32 within this state but upon which tax has not been imposed.

33 (9) "Flavored nicotine product" means any nicotine product that
34 imparts:

35 (a) A taste or smell, other than the taste or smell of tobacco,
36 distinguishable by an ordinary consumer either before or during the
37 consumption of such product including, but not limited to, the taste
38 or smell of fruit, chocolate, vanilla, honey, candy, cocoa, dessert,
39 alcoholic beverage, mint, wintergreen, menthol, herb, or spice; or

1 (b) A cooling or numbing sensation distinguishable by an ordinary
2 consumer either before or during the consumption of such nicotine
3 product.

4 (10) "Indian country" means the same as defined in chapter 82.24
5 RCW.

6 ~~((10) "Little cigar" means a cigar that has a cellulose acetate~~
7 ~~integrated filter.))~~

8 (11) "Manufacturer" means a person who manufactures and sells
9 ~~((tobacco))~~ nicotine products.

10 (12) "Manufacturer's representative" means a person hired by a
11 manufacturer to sell or distribute the manufacturer's ~~((tobacco))~~
12 nicotine products, and includes employees and independent
13 contractors.

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

17 ~~(14))~~ "Nicotine analogue" means a substance:

18 (a) (i) The chemical structure of which is substantially similar
19 to the chemical structure of nicotine; or

20 (ii) Which has, purports to have, or is represented to have, an
21 effect on the central nervous system that is similar to or greater
22 than the effect on the central nervous system of nicotine.

23 (b) Factors relevant to determining whether a substance is a
24 nicotine analogue include, but are not limited to, the marketing,
25 advertising, and labeling of the substance.

26 (14) "Nicotine product" means any product, regardless of form,
27 that contains nicotine or a nicotine analogue, whether derived from
28 tobacco or created synthetically, and is intended for human
29 consumption or placement in the oral or nasal cavity or absorption
30 into the human body by any other means. The term does not include
31 cigarettes as defined in RCW 82.24.010 or therapeutic nicotine
32 cessation products that are approved by the United States food and
33 drug administration as a drug, device, or combination product, as of
34 December 31, 2025, as those terms are defined in the federal food,
35 drug, and cosmetic act (21 U.S.C. Sec. 301 et seq.) as it exists on
36 January 1, 2027.

37 (15) "Person" means any individual, receiver, administrator,
38 executor, assignee, trustee in bankruptcy, trust, estate, firm,
39 copartnership, joint venture, club, company, joint stock company,
40 business trust, municipal corporation, the state and its departments

1 and institutions, political subdivision of the state of Washington,
2 corporation, limited liability company, association, society, any
3 group of individuals acting as a unit, whether mutual, cooperative,
4 fraternal, nonprofit, or otherwise. The term excludes any person
5 immune from state taxation, including the United States or its
6 instrumentalities, and federally recognized Indian tribes and
7 enrolled tribal members, conducting business within Indian country.

8 ~~((15))~~ (16) "Place of business" means any place where
9 ~~((tobacco))~~ nicotine products are sold or where ~~((tobacco))~~ nicotine
10 products are manufactured, stored, or kept for the purpose of sale,
11 including any vessel, vehicle, airplane, train, or vending machine.

12 ~~((16))~~ (17) "Retail outlet" means each place of business from
13 which ~~((tobacco))~~ nicotine products are sold to consumers.

14 ~~((17))~~ (18) "Retailer" means any person engaged in the business
15 of selling ~~((tobacco))~~ nicotine products to ultimate consumers.

16 ~~((18))~~ (19) (a) "Sale" means any transfer, exchange, or barter,
17 in any manner or by any means whatsoever, for a consideration, and
18 includes and means all sales made by any person.

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

22 ~~((19))~~ (20) (a) "Taxable sales price" means:

23 (i) In the case of a taxpayer that is not affiliated with the
24 manufacturer, distributor, or other person from whom the taxpayer
25 purchased ~~((tobacco))~~ nicotine products, the actual price for which
26 the taxpayer purchased the ~~((tobacco))~~ nicotine products;

27 (ii) In the case of a taxpayer that purchases ~~((tobacco))~~
28 nicotine products from an affiliated manufacturer, affiliated
29 distributor, or other affiliated person, and that sells those
30 ~~((tobacco))~~ nicotine products to unaffiliated distributors,
31 unaffiliated retailers, or ultimate consumers, the actual price for
32 which that taxpayer sells those ~~((tobacco))~~ nicotine products to
33 unaffiliated distributors, unaffiliated retailers, or ultimate
34 consumers;

35 (iii) In the case of a taxpayer that sells ~~((tobacco))~~ nicotine
36 products only to affiliated distributors or affiliated retailers, the
37 price, determined as nearly as possible according to the actual
38 price, that other distributors sell similar ~~((tobacco))~~ nicotine
39 products of like quality and character to unaffiliated distributors,
40 unaffiliated retailers, or ultimate consumers;

1 (iv) In the case of a taxpayer that is a manufacturer selling
2 (~~(tobacco)~~) nicotine products directly to ultimate consumers, the
3 actual price for which the taxpayer sells those (~~(tobacco)~~) nicotine
4 products to ultimate consumers;

5 (v) In the case of a taxpayer that has acquired (~~(tobacco)~~)
6 nicotine products under a sale as defined in subsection (~~(+18+)~~)
7 (19)(b) of this section, the price, determined as nearly as possible
8 according to the actual price, that the taxpayer or other
9 distributors sell the same (~~(tobacco)~~) nicotine products or similar
10 (~~(tobacco)~~) nicotine products of like quality and character to
11 unaffiliated distributors, unaffiliated retailers, or ultimate
12 consumers; or

13 (vi) In any case where (a)(i) through (v) of this subsection do
14 not apply, the price, determined as nearly as possible according to
15 the actual price, that the taxpayer or other distributors sell the
16 same (~~(tobacco)~~) nicotine products or similar (~~(tobacco)~~) nicotine
17 products of like quality and character to unaffiliated distributors,
18 unaffiliated retailers, or ultimate consumers.

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

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

27 (~~(+20+)~~) (21) "Taxpayer" means a person liable for the tax
28 imposed by this chapter.

29 (~~(+21+)~~) (22) "Tobacco products" means cigars, cheroots, stogies,
30 periques, granulated, plug cut, crimp cut, ready rubbed, and other
31 smoking tobacco, snuff, snuff flour, cavendish, plug and twist
32 tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps,
33 clippings, cuttings and sweepings of tobacco, and other kinds and
34 forms of tobacco, prepared in such manner as to be suitable for
35 chewing or smoking in a pipe or otherwise, or both for chewing and
36 smoking, and any other product, regardless of form, that contains
37 tobacco (~~(or nicotine, whether derived from tobacco or created~~
38 ~~synthetically, and is intended for human consumption or placement in~~
39 ~~the oral or nasal cavity or absorption into the human body by any~~
40 ~~other means, but does not include cigarettes as defined in RCW~~

1 ~~82.24.010 or a drug, device, or combination product approved, as of~~
2 ~~December 31, 2024, for sale by the United States food and drug~~
3 ~~administration, as those terms are defined in the federal food, drug,~~
4 ~~and cosmetic act (21 U.S.C. Sec. 301 et seq.) as it exists on January~~
5 ~~1, 2026)). "Tobacco products" does not include cigarettes as defined~~
6 ~~in RCW 82.24.010.~~

7 ~~((22))~~ (23) "Unaffiliated distributor" means a distributor that
8 is not affiliated with the manufacturer, distributor, or other person
9 from whom the distributor has purchased ~~((tobacco))~~ nicotine
10 products.

11 ~~((23))~~ (24) "Unaffiliated retailer" means a retailer that is
12 not affiliated with the manufacturer, distributor, or other person
13 from whom the retailer has purchased ~~((tobacco))~~ nicotine products.

14 (25)(a) "Vapor product" means any noncombustible product
15 containing a solution or other consumable substance that contains
16 nicotine, which employs a mechanical heating element, battery, or
17 electronic circuit regardless of shape or size that can be used to
18 produce vapor from the solution or other substance, including an
19 electronic cigarette, electronic cigar, electronic cigarillo,
20 electronic pipe, or similar product or device. Vapor product also
21 includes any cartridge or other container of liquid nicotine,
22 solution, or other consumable substance containing nicotine, that is
23 intended to be used with or in a device that can be used to deliver
24 aerosolized or vaporized nicotine to a person inhaling from the
25 device and is sold for such purpose.

26 (b) Vapor products does not include:

27 (i) Any product that will become an ingredient or component in a
28 vapor product manufactured by a distributor; or

29 (ii) Any product that meets the definition of cannabis, useable
30 cannabis, cannabis concentrates, cannabis-infused products,
31 cigarette, or tobacco products.

32 (c) For purposes of this subsection (25), "cannabis," "useable
33 cannabis," "cannabis concentrates," and "cannabis-infused products"
34 have the same meaning as provided in RCW 69.50.101.

35 **Sec. 102.** RCW 82.26.020 and 2019 c 445 s 404 are each amended to
36 read as follows:

37 (1) There is levied and collected a tax upon the sale, handling,
38 or distribution of all ~~((tobacco))~~ nicotine products in this state at
39 ~~((the following rate:~~

1 ~~(a) For cigars except little cigars, ninety-five percent of the~~
2 ~~taxable sales price of cigars, not to exceed sixty-five cents per~~
3 ~~cigar;~~

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

15 ~~(c) For moist snuff, as established in this subsection (1)(c) and~~
16 ~~computed on the net weight listed by the manufacturer;~~

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

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

26 ~~(d) For little cigars, an amount per cigar equal to the cigarette~~
27 ~~tax under chapter 82.24 RCW) a rate of 90 percent of the taxable~~
28 ~~sales price.~~

29 (2) There is levied and collected an additional tax upon the
30 sale, handling, or distribution of all flavored nicotine products in
31 this state at a rate of 10 percent of the taxable sales price.

32 (3) Taxes under this section must be imposed at the time the
33 distributor (a) brings, or causes to be brought, into this state from
34 without the state ((~~tobacco~~)) nicotine products for sale, (b) makes,
35 manufactures, fabricates, or stores ((~~tobacco~~)) nicotine products in
36 this state for sale in this state, (c) ships or transports
37 ((~~tobacco~~)) nicotine products to retailers in this state, to be sold
38 by those retailers, or (d) handles for sale any ((~~tobacco~~)) nicotine
39 products that are within this state but upon which tax has not been
40 imposed.

1 (~~(3) The moneys collected under this section must be deposited~~
2 ~~into the state general fund.~~)

3 NEW SECTION. **Sec. 103.** A new section is added to chapter 82.26
4 RCW to read as follows:

5 (1) Except as provided in subsection (2) of this section, moneys
6 collected under this chapter must be deposited into the state general
7 fund.

8 (2) (a) The moneys collected under this chapter on vapor products,
9 including flavored vapor products, must be deposited as follows:

10 (i) 50 percent into the Andy Hill cancer research endowment fund
11 match transfer account created in RCW 43.348.080 and 50 percent into
12 the foundational public health services account created in RCW
13 82.25.015 (as recodified by this act) until such time as
14 distributions to the Andy Hill cancer research endowment fund match
15 transfer account reach \$10,000,000 each fiscal year;

16 (ii) Any moneys collected in excess of (a) (i) of this subsection
17 (2) must be deposited into the foundational public health services
18 account created in RCW 82.25.015 (as recodified by this act) until
19 such time as the total amount of distributions to the account reach
20 \$20,000,000 each fiscal year;

21 (iii) Any moneys collected from the tax on vapor products not
22 otherwise distributed under (a) (i) or (ii) of this subsection (2)
23 each fiscal year must be deposited into the state general fund.

24 (b) Beginning January 1, 2029, and each year thereafter, the
25 department shall adjust the distribution amounts in (a) (i) and (ii)
26 of this subsection (2) by multiplying the current amount by one plus
27 the percentage by which the most current consumer price index
28 available on October 1st of the current year exceeds the consumer
29 price index for the prior 12-month period. If an adjustment under
30 this subsection (2) would reduce the applicable amounts, the
31 department may not adjust the applicable amounts for use in the
32 following year. The department must notify the state treasurer of the
33 adjusted applicable amounts by December 31st. The adjusted
34 distribution amounts calculated under this subsection (2) (b) for the
35 distribution amount described in (a) (i) and (ii) of this subsection
36 (2) apply to distributions made in the following fiscal year.

37 (3) For purposes of this section:

1 (a) "Consumer price index" means the consumer price index for all
2 urban consumers, all items, for the Seattle area as calculated by the
3 United States bureau of labor statistics or its successor agency.

4 (b) "Flavored vapor product" means any vapor product that meets
5 the definition of flavored nicotine product as those terms are
6 defined in RCW 82.26.010.

7 **Sec. 104.** RCW 82.26.030 and 2010 1st sp.s. c 22 s 7 are each
8 amended to read as follows:

9 It is the intent and purpose of this chapter to levy a tax on all
10 (~~tobacco~~) nicotine products sold, used, consumed, handled, or
11 distributed within this state and to collect the tax from the
12 distributor as defined in RCW 82.26.010. It is the further intent and
13 purpose of this chapter to impose the tax once, and only once, on all
14 (~~tobacco~~) nicotine products for sale in this state, but nothing in
15 this chapter may be construed to exempt any person taxable under any
16 other law or under any other tax imposed under (~~Title 82 RCW~~) this
17 title. It is the further intent and purpose of this chapter that the
18 distributor who first possesses the (~~tobacco~~) nicotine product in
19 this state is the distributor liable for the tax and (~~that (1) for~~
20 ~~moist snuff the tax will be based on the net weight listed by the~~
21 ~~manufacturer and (2) in most other instances~~) the tax will be based
22 on the actual price that the distributor paid for the (~~tobacco~~)
23 nicotine product, unless the distributor is affiliated with the
24 seller.

25 **Sec. 105.** RCW 82.26.040 and 1961 c 15 s 82.26.040 are each
26 amended to read as follows:

27 The tax imposed by RCW 82.26.020 shall not apply with respect to
28 any (~~tobacco~~) nicotine products which under the Constitution and
29 laws of the United States may not be made the subject of taxation by
30 this state.

31 **Sec. 106.** RCW 82.26.060 and 2019 c 445 s 205 are each amended to
32 read as follows:

33 (1) Every distributor must keep at each place of business
34 complete and accurate records for that place of business, including
35 itemized invoices, of (~~tobacco~~) nicotine products held, purchased,
36 manufactured, brought in or caused to be brought in from without the

1 state, or shipped or transported to retailers in this state, and of
2 all sales of (~~tobacco~~) nicotine products made.

3 (2) These records must show the names and addresses of
4 purchasers, the inventory of all (~~tobacco~~) nicotine products, and
5 other pertinent papers and documents relating to the purchase, sale,
6 or disposition of (~~tobacco~~) nicotine products. All invoices and
7 other records required by this section to be kept must be preserved
8 for a period of five years from the date of the invoices or other
9 documents or the date of the entries appearing in the records.

10 (3) At any time during usual business hours the department,
11 board, or its duly authorized agents or employees, may enter any
12 place of business of a distributor, without a search warrant, and
13 inspect the premises, the records required to be kept under this
14 chapter, and the (~~tobacco~~) nicotine products contained therein, to
15 determine whether or not all the provisions of this chapter are being
16 fully complied with. If the department, board, or any of its agents
17 or employees, are denied free access or are hindered or interfered
18 with in making such examination, the registration certificate issued
19 under RCW 82.32.030 of the distributor at such premises is subject to
20 revocation, and any licenses issued under this chapter or chapter
21 82.24 or 70.345 RCW are subject to suspension or revocation, by the
22 department or board.

23 **Sec. 107.** RCW 82.26.070 and 2005 c 180 s 7 are each amended to
24 read as follows:

25 Every person required to be licensed under this chapter or
26 chapter 70.345 RCW who sells (~~tobacco~~) nicotine products to persons
27 other than the ultimate consumer shall render with each sale itemized
28 invoices showing the seller's name and address, the purchaser's name
29 and address, the date of sale, and all prices. The person shall
30 preserve legible copies of all such invoices for five years from the
31 date of sale.

32 **Sec. 108.** RCW 82.26.080 and 2019 c 445 s 206 are each amended to
33 read as follows:

34 (1) Every retailer must procure itemized invoices of all
35 (~~tobacco~~) nicotine products purchased. The invoices must show the
36 seller's name and address, the date of purchase, and all prices and
37 discounts.

1 (2) The retailer must keep at each retail outlet copies of
2 complete, accurate, and legible invoices for that retail outlet or
3 place of business. All invoices required to be kept under this
4 section must be preserved for five years from the date of purchase.

5 (3) At any time during usual business hours the department,
6 board, or its duly authorized agents or employees may enter any
7 retail outlet without a search warrant, and inspect the premises for
8 invoices required to be kept under this section and the ((~~tobacco~~))
9 nicotine products contained in the retail outlet, to determine
10 whether or not all the provisions of this chapter are being fully
11 complied with. If the department, board, or any of its agents or
12 employees, are denied free access or are hindered or interfered with
13 in making the inspection, the registration certificate issued under
14 RCW 82.32.030 of the retailer at the premises is subject to
15 revocation, and any licenses issued under this chapter or chapter
16 82.24 or 70.345 RCW are subject to suspension or revocation by the
17 department.

18 **Sec. 109.** RCW 82.26.090 and 1975 1st ex.s. c 278 s 75 are each
19 amended to read as follows:

20 Records of all deliveries or shipments of ((~~tobacco~~)) nicotine
21 products from any public warehouse of first destination in this state
22 shall be kept by the warehouse and be available to the department of
23 revenue for inspection. They shall show the name and address of the
24 consignee, the date, the quantity of ((~~tobacco~~)) nicotine products
25 delivered, and such other information as the department may require.
26 These records shall be preserved for five years from the date of
27 delivery of the ((~~tobacco~~)) nicotine products.

28 **Sec. 110.** RCW 82.26.105 and 2007 c 221 s 3 are each amended to
29 read as follows:

30 (1) For the purposes of obtaining information concerning any
31 matter relating to the administration or enforcement of this chapter,
32 the department, the board, or any of its agents may inspect the
33 books, documents, or records of any person transporting ((~~tobacco~~))
34 nicotine products for sale to any person or entity in the state, and
35 books, documents, or records containing any information relating to
36 the transportation or possession of ((~~tobacco~~)) nicotine products for
37 sale in the possession of a specific common carrier as defined in RCW
38 81.80.010 doing business in this state, or books, documents, and

1 records of vehicle rental agencies whose vehicles are being rented
2 for the purpose of transporting contraband (~~(tobacco)~~) nicotine
3 products.

4 (2) If a person neglects or refuses to produce and submit for
5 inspection any book, record, or document as required by this section
6 when requested to do so by the department, the board, or its agent,
7 then the department or the board may seek an order in superior court
8 compelling production of the books, records, or documents.

9 **Sec. 111.** RCW 82.26.110 and 2007 c 221 s 4 are each amended to
10 read as follows:

11 (1)(a) Where (~~(tobacco)~~) nicotine products upon which the tax
12 imposed by this chapter has been reported and paid are shipped or
13 transported outside this state by the distributor to a person engaged
14 in the business of selling (~~(tobacco)~~) nicotine products, to be sold
15 by that person, or are returned to the manufacturer by the
16 distributor or destroyed by the distributor, or are sold by the
17 distributor to the United States or any of its agencies or
18 instrumentalities, or are sold by the distributor to any Indian
19 tribal organization, credit of such tax may be made to the
20 distributor in accordance with rules prescribed by the department.

21 (b) For purposes of this subsection, the following definitions
22 apply:

23 (i) "Indian distributor" means a federally recognized Indian
24 tribe or tribal entity that would otherwise meet the definition of
25 distributor under RCW 82.26.010, if federally recognized Indian
26 tribes and tribal entities were not excluded from the definition of
27 person in RCW 82.26.010.

28 (ii) "Indian retailer" means a federally recognized Indian tribe
29 or tribal entity that would otherwise meet the definition of retailer
30 under RCW 82.26.010, if federally recognized Indian tribes and tribal
31 entities were not excluded from the definition of person in RCW
32 82.26.010.

33 (iii) "Indian tribal organization" means a federally recognized
34 Indian tribe, or tribal entity, and includes an Indian distributor or
35 retailer that is owned by an Indian who is an enrolled tribal member
36 conducting business under tribal license or similar tribal approval
37 within Indian country.

1 (2) Credit allowed under this section shall be determined based
2 on the tax rate in effect for the period for which the tax imposed by
3 this chapter, for which a credit is sought, was paid.

4 **Sec. 112.** RCW 82.26.130 and 2020 c 139 s 33 are each amended to
5 read as follows:

6 (1) The department must by rule establish the invoice detail
7 required under RCW 82.26.060 for a distributor under RCW
8 82.26.010(8)(d) or 70.345.010(7)(d) and for those invoices required
9 to be provided to retailers under RCW 82.26.070.

10 (2) If a retailer fails to keep invoices as required under
11 chapter 82.32 RCW, the retailer is liable for the tax owed on any
12 uninvoiced (~~(tobacco)~~) nicotine products but not penalties and
13 interest, except as provided in subsection (3) of this section.

14 (3) If the department finds that the nonpayment of tax by the
15 retailer was willful or if in the case of a second or plural
16 nonpayment of tax by the retailer, penalties and interest must be
17 assessed in accordance with chapter 82.32 RCW.

18 **Sec. 113.** RCW 82.26.140 and 2005 c 180 s 10 are each amended to
19 read as follows:

20 (1) No person other than (a) a licensed distributor in the
21 distributor's own vehicle, a manufacturer's representative authorized
22 to sell or distribute (~~(tobacco)~~) nicotine products in this state
23 under RCW 82.26.210, or a licensed retailer in the retailer's own
24 vehicle, or (b) a person who has given notice to the board in advance
25 of the commencement of transportation shall transport or cause to be
26 transported in this state (~~(tobacco)~~) nicotine products for sale.

27 (2) When transporting (~~(tobacco)~~) nicotine products for sale, the
28 person shall have in (~~(his or her)~~) the person's actual possession,
29 or cause to have in the actual possession of those persons
30 transporting such (~~(tobacco)~~) nicotine products on (~~(his or her)~~) the
31 person's behalf, invoices or delivery tickets for the (~~(tobacco)~~)
32 nicotine products, which shall show the true name and address of the
33 consignor or seller, the true name and address of the consignee or
34 purchaser, and the quantity and brands of the (~~(tobacco)~~) nicotine
35 products being transported.

36 (3) In any case where the department or the board, or any peace
37 officer of the state, has knowledge or reasonable grounds to believe
38 that any vehicle is transporting (~~(tobacco)~~) nicotine products in

1 violation of this section, the department, the board, or peace
2 officer, is authorized to stop the vehicle and to inspect it for
3 contraband (~~to be~~) nicotine products.

4 **Sec. 114.** RCW 82.26.150 and 2019 c 445 s 207 are each amended to
5 read as follows:

6 (1) The licenses issuable by the board under this chapter are as
7 follows:

8 (a) A distributor's license; and

9 (b) A retailer's license.

10 (2) Application for the licenses must be made through the
11 business licensing system under chapter 19.02 RCW. The board may
12 adopt rules regarding the regulation of the licenses. The board may
13 refuse to issue any license under this chapter if the board has
14 reasonable cause to believe that the applicant has willfully withheld
15 information requested for the purpose of determining the eligibility
16 of the applicant to receive a license, or if the board has reasonable
17 cause to believe that information submitted in the application is
18 false or misleading or is not made in good faith. In addition, for
19 the purpose of reviewing an application for a distributor's license
20 or retailer's license and for considering the denial, suspension, or
21 revocation of any such license, the board may consider criminal
22 conduct of the applicant, including an administrative violation
23 history record with the board and a criminal history record
24 information check within the previous five years, in any state,
25 tribal, or federal jurisdiction in the United States, its
26 territories, or possessions, and the provisions of RCW 9.95.240 and
27 chapter 9.96A RCW do not apply to such cases. The board may, in its
28 discretion, issue or refuse to issue the distributor's license or
29 retailer's license, subject to the provisions of RCW 82.26.220.

30 (3) No person may qualify for a distributor's license or a
31 retailer's license under this section without first undergoing a
32 criminal background check. The background check must be performed by
33 the board and must disclose any criminal conduct within the previous
34 five years in any state, tribal, or federal jurisdiction in the
35 United States, its territories, or possessions. If the applicant or
36 licensee also has a license issued under chapter 66.24, 82.24, or
37 70.345 RCW, the background check done under the authority of chapter
38 66.24, 70.345, or 82.24 RCW satisfies the requirements of this
39 section.

1 (4) Each license issued under this chapter expires on the
2 business license expiration date. The license must be continued
3 annually if the licensee has paid the required fee and complied with
4 all the provisions of this chapter and the rules of the board adopted
5 pursuant to this chapter.

6 (5) Each license and any other evidence of the license required
7 under this chapter must be exhibited in each place of business for
8 which it is issued and in the manner required for the display of a
9 business license.

10 (6) The licenses issuable by the board under this section do not
11 apply to the sale or distribution of any vapor product subject to the
12 licensing requirements in chapter 70.345 RCW.

13 **Sec. 115.** RCW 82.26.160 and 2005 c 180 s 12 are each amended to
14 read as follows:

15 (1) A fee of (~~six hundred fifty dollars~~) \$650 shall accompany
16 each distributor's license application or license renewal
17 application. If a distributor sells or intends to sell (~~tobacco~~)
18 nicotine products at two or more places of business, whether
19 established or temporary, a separate license with a license fee of
20 (~~one hundred fifteen dollars~~) \$115 shall be required for each
21 additional place of business.

22 (2) The fees imposed under subsection (1) of this section do not
23 apply to any person applying for a distributor's license or for
24 renewal of a distributor's license if the person has a valid
25 wholesaler's license under RCW 82.24.510 for the place of business
26 associated with the distributor's license application or license
27 renewal application.

28 **Sec. 116.** RCW 82.26.190 and 2020 c 139 s 34 are each amended to
29 read as follows:

30 (1)(a) No person may engage in or conduct business as a
31 distributor or retailer in this state after September 30, 2005,
32 without a valid license issued under this chapter or chapter 70.345
33 RCW. Any person who sells (~~tobacco~~) nicotine products to persons
34 other than ultimate consumers or who meets the definition of
35 distributor under RCW 82.26.010(8)(d) or 70.345.010(7)(d) must obtain
36 a distributor's license under this chapter or chapter 70.345 RCW. Any
37 person who sells (~~tobacco~~) nicotine products to ultimate consumers

1 must obtain a retailer's license under this chapter or chapter 70.345
2 RCW.

3 (b) A violation of this subsection (1) is punishable as a class C
4 felony according to chapter 9A.20 RCW.

5 (2)(a) No person engaged in or conducting business as a
6 distributor or retailer in this state may:

7 (i) Refuse to allow the department or the board, on demand, to
8 make a full inspection of any place of business where any of the
9 (~~to~~~~bacee~~) nicotine products taxed under this chapter are sold,
10 stored, or handled, or otherwise hinder or prevent such inspection;

11 (ii) Make, use, or present or exhibit to the department or the
12 board any invoice for any of the (~~to~~~~bacee~~) nicotine products taxed
13 under this chapter that bears an untrue date or falsely states the
14 nature or quantity of the goods invoiced; or

15 (iii) Fail to produce on demand of the department or the board
16 all invoices of all the (~~to~~~~bacee~~) nicotine products taxed under
17 this chapter within five years prior to such demand unless the person
18 can show by satisfactory proof that the nonproduction of the invoices
19 was due to causes beyond the person's control.

20 (b) No person, other than a licensed distributor or retailer, may
21 transport (~~to~~~~bacee~~) nicotine products for sale in this state for
22 which the taxes imposed under this chapter have not been paid unless:

23 (i) Notice of the transportation has been given as required under
24 RCW 82.26.140;

25 (ii) The person transporting the (~~to~~~~bacee~~) nicotine products
26 actually possesses invoices or delivery tickets showing the true name
27 and address of the consignor or seller, the true name and address of
28 the consignee or purchaser, and the quantity and brands of
29 (~~to~~~~bacee~~) nicotine products being transported; and

30 (iii) The (~~to~~~~bacee~~) nicotine products are consigned to or
31 purchased by a person in this state who is licensed under this
32 chapter.

33 (c) A violation of this subsection (2) is a gross misdemeanor.

34 (3) Any person licensed under this chapter or chapter 70.345 RCW
35 as a distributor, and any person licensed under this chapter or
36 chapter 70.345 RCW as a retailer, may not operate in any other
37 capacity unless the additional appropriate license is first secured.
38 A violation of this subsection (3) is a misdemeanor.

1 (4) The penalties provided in this section are in addition to any
2 other penalties provided by law for violating the provisions of this
3 chapter or the rules adopted under this chapter.

4 **Sec. 117.** RCW 82.26.200 and 2020 c 139 s 35 are each amended to
5 read as follows:

6 (1) A retailer that obtains (~~((tobacco))~~) nicotine products from an
7 unlicensed distributor or any other person that is not licensed under
8 this chapter must be licensed both as a retailer and a distributor
9 under this chapter or chapter 70.345 RCW and is liable for the tax
10 imposed under RCW 82.26.020 with respect to the (~~((tobacco))~~) nicotine
11 products acquired from the unlicensed person that are held for sale,
12 handling, or distribution in this state. For the purposes of this
13 subsection, "person" includes both persons defined in RCW
14 82.26.010(~~((14))~~) and any person immune from state taxation, such as
15 the United States or its instrumentalities, and federally recognized
16 Indian tribes and enrolled tribal members, conducting business within
17 Indian country.

18 (2) Every distributor licensed under this chapter or chapter
19 70.345 RCW must sell (~~((tobacco))~~) nicotine products to retailers
20 located in Washington only if the retailer has a current retailer's
21 license under this chapter.

22 **Sec. 118.** RCW 82.26.210 and 2009 c 154 s 7 are each amended to
23 read as follows:

24 A manufacturer that has manufacturer's representatives who sell
25 or distribute the manufacturer's (~~((tobacco))~~) nicotine products in
26 this state must provide the board a list of the names and addresses
27 of all such representatives and must ensure that the list provided to
28 the board is kept current. A manufacturer's representative is not
29 authorized to distribute or sell (~~((tobacco))~~) nicotine products in
30 this state unless the manufacturer that hired the representative has
31 a valid distributor's license under this chapter or chapter 70.345
32 RCW and that manufacturer provides the board a current list of all of
33 its manufacturer's representatives as required by this section. A
34 manufacturer's representative must carry a copy of the distributor's
35 license of the manufacturer that hired the representative at all
36 times when selling or distributing the manufacturer's (~~((tobacco))~~)
37 nicotine products.

1 **Sec. 119.** RCW 82.26.220 and 2019 c 445 s 208 are each amended to
2 read as follows:

3 (1) The board must enforce this chapter. The board may adopt,
4 amend, and repeal rules necessary to enforce this chapter.

5 (2) The department may adopt, amend, and repeal rules necessary
6 to administer this chapter. The board may revoke or suspend the
7 distributor's or retailer's license issued under this chapter or
8 chapter 70.345 RCW of any distributor or retailer of ~~((tobacco))~~
9 nicotine products in the state upon sufficient cause showing a
10 violation of this chapter or upon the failure of the licensee to
11 comply with any of the rules adopted under it.

12 (3) A license may not be suspended or revoked except upon notice
13 to the licensee and after a hearing as prescribed by the board. The
14 board, upon finding that the licensee has failed to comply with any
15 provision of this chapter or of any rule adopted under it, must, in
16 the case of the first offense, suspend the license or licenses of the
17 licensee for a period of not less than ~~((thirty))~~ 30 consecutive
18 business days, and in the case of a second or further offense,
19 suspend the license or licenses for a period of not less than
20 ~~((ninety))~~ 90 consecutive business days but not more than ~~((twelve))~~
21 12 months, and in the event the board finds the licensee has been
22 guilty of willful and persistent violations, it may revoke the
23 license or licenses.

24 (4) Any licenses issued under chapter 82.24 or 70.345 RCW to a
25 person whose license or licenses have been suspended or revoked under
26 this section must also be suspended or revoked during the period of
27 suspension or revocation under this section.

28 (5) Any person whose license or licenses have been revoked under
29 this section may reapply to the board at the expiration of one year
30 of the license or licenses. The license or licenses may be approved
31 by the board if it appears to the satisfaction of the board that the
32 licensee will comply with the provisions of this chapter and the
33 rules adopted under it.

34 (6) A person whose license has been suspended or revoked may not
35 sell ~~((tobacco))~~ nicotine products~~((, vapor products,))~~ or cigarettes
36 or permit ~~((tobacco))~~ nicotine products~~((, vapor products,))~~ or
37 cigarettes to be sold during the period of suspension or revocation
38 on the premises occupied by the person or upon other premises
39 controlled by the person or others or in any other manner or form.

1 (7) Any determination and order by the board, and any order of
2 suspension or revocation by the board of the license or licenses
3 issued under this chapter or chapter 70.345 RCW, or refusal to
4 reinstate a license or licenses after revocation is reviewable by an
5 appeal to the superior court of Thurston county. The superior court
6 must review the order or ruling of the board and may hear the matter
7 de novo, having due regard to the provisions of this chapter and the
8 duties imposed upon the board.

9 (8) If the board makes an initial decision to deny a license or
10 renewal, or suspend or revoke a license, the applicant may request a
11 hearing subject to the applicable provisions under Title 34 RCW.

12 **Sec. 120.** RCW 82.26.230 and 2005 c 180 s 20 are each amended to
13 read as follows:

14 (1) Any (~~to~~) nicotine products in the possession of a
15 person selling (~~to~~) nicotine products in this state acting as
16 a distributor or retailer and who is not licensed as required under
17 RCW 82.26.190, or a person who is selling (~~to~~) nicotine
18 products in violation of RCW 82.26.220(6), may be seized without a
19 warrant by any agent of the department, agent of the board, or law
20 enforcement officer of this state. Any (~~to~~) nicotine products
21 seized under this subsection shall be deemed forfeited.

22 (2) Any (~~to~~) nicotine products in the possession of a
23 person who is not a licensed distributor or retailer and who
24 transports (~~to~~) nicotine products for sale without having
25 provided notice to the board required under RCW 82.26.140, or without
26 invoices or delivery tickets showing the true name and address of the
27 consignor or seller, the true name and address of the consignee or
28 purchaser, and the quantity and brands of (~~to~~) nicotine
29 products being transported may be seized and are subject to
30 forfeiture.

31 (3) All conveyances, including aircraft, vehicles, or vessels
32 that are used, or intended for use to transport, or in any manner to
33 facilitate the transportation, for the purpose of sale or receipt of
34 (~~to~~) nicotine products under subsection (2) of this section,
35 may be seized and are subject to forfeiture except:

36 (a) A conveyance used by any person as a common or contract
37 carrier having in actual possession invoices or delivery tickets
38 showing the true name and address of the consignor or seller, the
39 true name of the consignee or purchaser, and the quantity and brands

1 of the (~~tobacco~~) nicotine products transported, unless it appears
2 that the owner or other person in charge of the conveyance is a
3 consenting party or privy to a violation of this chapter;

4 (b) A conveyance subject to forfeiture under this section by
5 reason of any act or omission of which the owner establishes to have
6 been committed or omitted without his or her knowledge or consent; or

7 (c) A conveyance encumbered by a bona fide security interest if
8 the secured party neither had knowledge of nor consented to the act
9 or omission.

10 (4) Property subject to forfeiture under subsections (2) and (3)
11 of this section may be seized by any agent of the department, the
12 board, or law enforcement officer of this state upon process issued
13 by any superior court or district court having jurisdiction over the
14 property. Seizure without process may be made if:

15 (a) The seizure is incident to an arrest or a search warrant or
16 an inspection under an administrative inspection warrant; or

17 (b) The department, board, or law enforcement officer has
18 probable cause to believe that the property was used or is intended
19 to be used in violation of this chapter and exigent circumstances
20 exist making procurement of a search warrant impracticable.

21 (5) This section shall not be construed to require the seizure of
22 (~~tobacco~~) nicotine products if the department's agent, board's
23 agent, or law enforcement officer reasonably believes that the
24 (~~tobacco~~) nicotine products are possessed for personal consumption
25 by the person in possession of the (~~tobacco~~) nicotine products.

26 (6) Any (~~tobacco~~) nicotine products seized by a law enforcement
27 officer shall be turned over to the board as soon as practicable.

28 **Sec. 121.** RCW 82.26.240 and 2005 c 180 s 21 are each amended to
29 read as follows:

30 (1) In all cases of seizure of any (~~tobacco~~) nicotine products
31 made subject to forfeiture under this chapter, the department or
32 board shall proceed as provided in RCW 82.24.135.

33 (2) When (~~tobacco~~) nicotine products are forfeited under this
34 chapter, the department or board may:

35 (a) Retain the property for official use or upon application by
36 any law enforcement agency of this state, another state, or the
37 District of Columbia, or of the United States for the exclusive use
38 of enforcing this chapter or the laws of any other state or the
39 District of Columbia or of the United States; or

1 (b) Sell the (~~tobacco~~) nicotine products at public auction to
2 the highest bidder after due advertisement. Before delivering any of
3 the goods to the successful bidder, the department or board shall
4 require the purchaser to pay the proper amount of any tax due. The
5 proceeds of the sale shall be first applied to the payment of all
6 proper expenses of any investigation leading to the seizure and of
7 the proceedings for forfeiture and sale, including expenses of
8 seizure, maintenance of custody, advertising, and court costs. The
9 balance of the proceeds and all money shall be deposited in the
10 general fund of the state. Proper expenses of investigation include
11 costs incurred by any law enforcement agency or any federal, state,
12 or local agency.

13 (3) The department or the board may return any property seized
14 under the provisions of this chapter when it is shown that there was
15 no intention to violate the provisions of this chapter. When any
16 property is returned under this section, the department or the board
17 may return the property to the parties from whom they were seized if
18 and when such parties have paid the proper amount of tax due under
19 this chapter.

20 **Sec. 122.** RCW 82.26.250 and 2005 c 180 s 22 are each amended to
21 read as follows:

22 When the department or the board has good reason to believe that
23 any of the (~~tobacco~~) nicotine products taxed under this chapter are
24 being kept, sold, offered for sale, or given away in violation of the
25 provisions of this chapter, it may make affidavit of facts describing
26 the place or thing to be searched, before any judge of any court in
27 this state, and the judge shall issue a search warrant directed to
28 the sheriff, any deputy, police officer, or duly authorized agent of
29 the department or the board commanding him or her diligently to
30 search any building, room in a building, place, or vehicle as may be
31 designated in the affidavit and search warrant, and to seize the
32 (~~tobacco~~) nicotine products and hold them until disposed of by law.

33 **Sec. 123.** RCW 70.345.010 and 2022 c 16 s 135 are each amended to
34 read as follows:

35 The definitions in this section apply throughout this chapter
36 unless the context clearly requires otherwise.

37 (1) "Board" means the Washington state liquor and cannabis board.

1 (2) "Business" means any trade, occupation, activity, or
2 enterprise engaged in for the purpose of selling or distributing
3 vapor products in this state.

4 (3) "Child care facility" has the same meaning as provided in RCW
5 70A.320.020.

6 (4) "Closed system nicotine container" means a sealed, prefilled,
7 and disposable container of nicotine in a solution or other form in
8 which such container is inserted directly into an electronic
9 cigarette, electronic nicotine delivery system, or other similar
10 product, if the nicotine in the container is inaccessible through
11 customary or reasonably foreseeable handling or use, including
12 reasonably foreseeable ingestion or other contact by children.

13 (5) "Delivery sale" means any sale of a vapor product to a
14 purchaser in this state where either:

15 (a) The purchaser submits the order for such sale by means of a
16 telephonic or other method of voice transmission, the mails or any
17 other delivery service, or the internet or other online service; or

18 (b) The vapor product is delivered by use of the mails or of a
19 delivery service. The foregoing sales of vapor products constitute a
20 delivery sale regardless of whether the seller is located within or
21 without this state. "Delivery sale" does not include a sale of any
22 vapor product not for personal consumption to a retailer.

23 (6) "Delivery seller" means a person who makes delivery sales.

24 (7) "Distributor" (~~has the same meaning as in RCW 82.25.005~~)
25 means any person:

26 (a) Engaged in the business of selling vapor products in this
27 state who brings, or causes to be brought, into this state from
28 outside the state any vapor products for sale;

29 (b) Who makes, manufactures, fabricates, or stores vapor products
30 in this state for sale in this state;

31 (c) Engaged in the business of selling vapor products outside
32 this state who ships or transports vapor products to retailers or
33 consumers in this state; or

34 (d) Engaged in the business of selling vapor products in this
35 state who handles for sale any vapor products that are within this
36 state but upon which tax has not been imposed.

37 (8) "Liquid nicotine container" means a package from which
38 nicotine in a solution or other form is accessible through normal and
39 foreseeable use by a consumer and that is used to hold soluble

1 nicotine in any concentration. "Liquid nicotine container" does not
2 include closed system nicotine containers.

3 (9) "Manufacturer" means a person who manufactures and sells
4 vapor products.

5 (10) "Person" means any individual, receiver, administrator,
6 executor, assignee, trustee in bankruptcy, trust, estate, firm,
7 copartnership, joint venture, club, company, joint stock company,
8 business trust, municipal corporation, the state and its departments
9 and institutions, political subdivision of the state of Washington,
10 corporation, limited liability company, association, society, any
11 group of individuals acting as a unit, whether mutual, cooperative,
12 fraternal, nonprofit, or otherwise.

13 (11) "Place of business" means any place where vapor products are
14 sold or where vapor products are manufactured, stored, or kept for
15 the purpose of sale.

16 (12) "Playground" means any public improved area designed,
17 equipped, and set aside for play of six or more children which is not
18 intended for use as an athletic playing field or athletic court,
19 including but not limited to any play equipment, surfacing, fencing,
20 signs, internal pathways, internal land forms, vegetation, and
21 related structures.

22 (13) "Retail outlet" means each place of business from which
23 vapor products are sold to consumers.

24 (14) "Retailer" means any person engaged in the business of
25 selling vapor products to ultimate consumers.

26 (15)(a) "Sale" means any transfer, exchange, or barter, in any
27 manner or by any means whatsoever, for a consideration, and includes
28 and means all sales made by any person.

29 (b) The term "sale" includes a gift by a person engaged in the
30 business of selling vapor products, for advertising, promoting, or as
31 a means of evading the provisions of this chapter.

32 (16) "School" has the same meaning as provided in RCW
33 70A.320.020.

34 (17) "Self-service display" means a display that contains vapor
35 products and is located in an area that is openly accessible to
36 customers and from which customers can readily access such products
37 without the assistance of a salesperson. A display case that holds
38 vapor products behind locked doors does not constitute a self-service
39 display.

1 (18) "Vapor product" means any noncombustible product that may
2 contain nicotine and that employs a heating element, power source,
3 electronic circuit, or other electronic, chemical, or mechanical
4 means, regardless of shape or size, that can be used to produce vapor
5 or aerosol from a solution or other substance.

6 (a) "Vapor product" includes any electronic cigarette, electronic
7 cigar, electronic cigarillo, electronic pipe, or similar product or
8 device and any vapor cartridge or other container that may contain
9 nicotine in a solution or other form that is intended to be used with
10 or in an electronic cigarette, electronic cigar, electronic
11 cigarillo, electronic pipe, or similar product or device.

12 (b) "Vapor product" does not include any product that meets the
13 definition of cannabis, useable cannabis, cannabis concentrates,
14 cannabis-infused products, cigarette, or tobacco products.

15 (c) For purposes of this subsection (18), "cannabis," "useable
16 cannabis," "cannabis concentrates," and "cannabis-infused products"
17 have the same meaning as provided in RCW 69.50.101.

18 **Sec. 124.** RCW 70.345.090 and 2019 c 445 s 212 are each amended
19 to read as follows:

20 (1) No person may conduct a delivery sale or otherwise ship or
21 transport, or cause to be shipped or transported, any vapor product
22 ordered or purchased by mail or through the internet to any person
23 unless such seller has a valid delivery sale license as required
24 under this chapter.

25 (2) No person may conduct a delivery sale or otherwise ship or
26 transport, or cause to be shipped or transported, any vapor product
27 ordered or purchased by mail or through the internet to any person
28 under the minimum age required for the legal sale of vapor products
29 as provided under RCW 70.345.140.

30 (3) A delivery sale licensee must provide notice on its mail
31 order or internet sales forms of the minimum age required for the
32 legal sale of vapor products in Washington state as provided by RCW
33 70.345.140.

34 (4) A delivery sale licensee must not accept a purchase or order
35 from any person without first obtaining the full name, birthdate, and
36 residential address of that person and verifying this information
37 through an independently operated third-party database or aggregate
38 of databases, which includes data from government sources, that are

1 regularly used by government and businesses for the purpose of age
2 and identity verification and authentication.

3 (5) A delivery sale licensee must accept payment only through a
4 credit or debit card issued in the purchaser's own name. The licensee
5 must verify that the card is issued to the same person identified
6 through identity and age verification procedures in subsection (4) of
7 this section.

8 (6) Before a delivery sale licensee delivers an initial purchase
9 to any person, the licensee must verify the identity and delivery
10 address of the purchaser by mailing or shipping to the purchaser a
11 notice of sale and certification form confirming that the addressee
12 is in fact the person placing the order. The purchaser must return
13 the signed certification form to the licensee before the initial
14 shipment of product. Certification forms are not required for repeat
15 customers. In the alternative, before a seller delivers an initial
16 purchase to any person, the seller must first obtain from the
17 prospective customer an electronic certification, such as by email,
18 that includes a declaration that, at a minimum, the prospective
19 customer is over the minimum age required for the legal sale of a
20 vapor product, and the credit or debit card used for payment has been
21 issued in the purchaser's name.

22 (7) A delivery sale licensee must include on shipping documents a
23 clear and conspicuous statement which includes, at a minimum, that
24 the package contains vapor products, Washington law prohibits sales
25 to those under the minimum age established by this chapter, and
26 violations may result in sanctions to both the licensee and the
27 purchaser.

28 (8) For purposes of this (~~subsection (8) [this section]~~)
29 section, "vapor products" has the same meaning as provided in RCW
30 (~~(82.25.005)~~) 82.26.010.

31 (9) A person who knowingly violates this section is guilty of a
32 class C felony, except that the maximum fine that may be imposed is
33 five thousand dollars.

34 (10) In addition to or in lieu of any other civil or criminal
35 remedy provided by law, a person who has violated this section is
36 subject to a civil penalty of up to five thousand dollars for each
37 violation. The attorney general, acting in the name of the state, may
38 seek recovery of the penalty in a civil action in superior court.

1 (11) The attorney general may seek an injunction in superior
2 court to restrain a threatened or actual violation of this section
3 and to compel compliance with this section.

4 (12) Any violation of this section is not reasonable in relation
5 to the development and preservation of business and is an unfair and
6 deceptive act or practice and an unfair method of competition in the
7 conduct of trade or commerce in violation of RCW 19.86.020. Standing
8 to bring an action to enforce RCW 19.86.020 for violation of this
9 section lies solely with the attorney general. Remedies provided by
10 chapter 19.86 RCW are cumulative and not exclusive.

11 (13)(a) In any action brought under this section, the state is
12 entitled to recover, in addition to other relief, the costs of
13 investigation, expert witness fees, costs of the action, and
14 reasonable attorneys' fees.

15 (b) If a court determines that a person has violated this
16 section, the court shall order any profits, gain, gross receipts, or
17 other benefit from the violation to be disgorged and paid to the
18 state treasurer for deposit in the general fund.

19 (14) Unless otherwise expressly provided, the penalties or
20 remedies, or both, under this section are in addition to any other
21 penalties and remedies available under any other law of this state.

22 (15) A licensee who violates this section is subject to license
23 suspension or revocation by the board.

24 (16) The board may adopt by rule additional requirements for mail
25 or internet sales.

26 (17) The board must not adopt rules prohibiting internet sales.

27 **Sec. 125.** RCW 70.345.160 and 2023 c 398 s 7 are each amended to
28 read as follows:

29 (1) The board must have, in addition to the board's other powers
30 and authorities, the authority to enforce the provisions of this
31 chapter.

32 (2) The board and the board's authorized agents or employees have
33 full power and authority to enter any place of business where vapor
34 products are sold for the purpose of enforcing the provisions of this
35 chapter.

36 (3)(a) For the purpose of enforcing the provisions of this
37 chapter, an enforcement officer of the board who has reasonable
38 grounds to believe a person observed by the officer in proximity to a
39 retailer licensee under this chapter and chapter (~~(82.25)~~) 82.26 RCW

1 who is purchasing, attempting to purchase, or in possession of vapor
2 products is under eighteen years of age, may detain such person in
3 proximity to such retailer for a reasonable period of time and in
4 such a reasonable manner as is necessary to determine the person's
5 true identity and date of birth. Further, vapor products possessed by
6 persons under eighteen years of age are considered contraband and may
7 be seized by an enforcement officer of the board.

8 (b) Any enforcement officer who detains a person for the purpose
9 of enforcing the provisions of this chapter and RCW 26.28.080 and
10 82.24.500 must collect the following information for each fiscal year
11 since 2018:

12 (i) The total number of interactions where an enforcement officer
13 detained a person;

14 (ii) Information on the nature of each interaction, including the
15 duration of the interaction, the justification for the interaction,
16 the number of such persons who were under 18 years of age, the number
17 of such persons who were over 18 but under 21 years of age, and
18 whether any citation or warning was issued;

19 (iii) How many interactions converted to administrative violation
20 notices; and

21 (iv) How many of the interactions and administrative violation
22 notices converted to retailer education and violations.

23 (c) The board must compile the information collected pursuant to
24 (b) of this subsection, along with any associated demographic data in
25 the possession of the board, and conduct a comparative analysis of
26 all interactions of enforcement officers with persons detained for
27 the purpose of enforcing Title 66 RCW and chapter 69.50 RCW into a
28 statewide report and provide the report to the appropriate committees
29 of the legislature by December 1, 2023, and annually thereafter.

30 (d) All enforcement officers of the board who enforce the
31 provisions of this section and will have interactions with persons
32 under the age of 18 years old must begin receiving training from the
33 United States department of justice office of juvenile justice and
34 delinquency prevention prior to July 1, 2024.

35 (e) For the purposes of this subsection, "proximity" means 100
36 feet or less.

37 (4) The board may work with local county health departments or
38 districts and local law enforcement agencies to conduct random,
39 unannounced, inspections to assure compliance.

1 (5) The board, law enforcement, or a local health department may,
2 with parental authorization, include persons under the age of 18 in
3 compliance activities.

4 (6) Upon a determination by the secretary of health or a local
5 health jurisdiction that a vapor product may be injurious to human
6 health or poses a significant risk to public health:

7 (a) The board, in consultation with the department of health and
8 local county health jurisdictions, may cause a vapor product
9 substance or solution sample, purchased or obtained from any vapor
10 product retailer, distributor, or delivery sale licensee, to be
11 analyzed by an analyst appointed or designated by the board;

12 (b) If the analyzed vapor product contains an ingredient,
13 substance, or solution present in quantities injurious to human
14 health or posing a significant risk to public health, as determined
15 by the secretary of health or a local health jurisdiction, the board
16 may suspend the license of the retailer or delivery sale licensee
17 unless the retailer or delivery sale licensee agrees to remove the
18 product from sales; and

19 (c) If upon a finding from the secretary of health or local
20 health jurisdiction that the vapor product poses an injurious risk to
21 public health or significant public health risk, the retailer or
22 delivery sale licensee does not remove the product from sale, the
23 secretary of health or local health officer may file for an
24 injunction in superior court prohibiting the sale or distribution of
25 that specific vapor product substance or solution.

26 (7) Nothing in subsection (6) of this section permits a total ban
27 on the sale or use of vapor products.

28 NEW SECTION. **Sec. 126.** The following acts or parts of acts are
29 each repealed:

30 (1) RCW 82.25.005 (Definitions) and 2022 c 16 s 163 & 2019 c 445
31 s 101;

32 (2) RCW 82.25.010 (Tax imposed—Time of collection—Deposits) and
33 2019 c 445 s 102;

34 (3) RCW 82.25.020 (Intent—Purpose) and 2019 c 445 s 104;

35 (4) RCW 82.25.025 (Federal law preemption) and 2019 c 445 s 105;

36 (5) RCW 82.25.030 (Recordkeeping requirements) and 2019 c 445 s
37 106;

38 (6) RCW 82.25.035 (Itemized invoice requirement when sold to
39 person other than ultimate consumer) and 2019 c 445 s 107;

- 1 (7) RCW 82.25.040 (Itemized invoice requirement—Retailers) and
2 2019 c 445 s 108;
- 3 (8) RCW 82.25.050 (Chapter 82.32 RCW application) and 2019 c 445
4 s 110;
- 5 (9) RCW 82.25.055 (Enforcement officers) and 2019 c 445 s 111;
- 6 (10) RCW 82.25.060 (Invoice requirements—Rules—Liability) and
7 2019 c 445 s 112;
- 8 (11) RCW 82.25.065 (Transporting vapor products for sale—Notice)
9 and 2019 c 445 s 113;
- 10 (12) RCW 82.25.070 (Recordkeeping by the board) and 2019 c 445 s
11 114;
- 12 (13) RCW 82.25.075 (Distributors and retailers—Invoices—
13 Transportation—Additional licenses) and 2019 c 445 s 115;
- 14 (14) RCW 82.25.080 (Distributor and retailer license
15 requirements) and 2019 c 445 s 116;
- 16 (15) RCW 82.25.085 (Manufacturer's representatives) and 2019 c
17 445 s 117;
- 18 (16) RCW 82.25.090 (License and notice requirement violations—
19 Seizure and forfeiture) and 2019 c 445 s 118;
- 20 (17) RCW 82.25.095 (Seizure and forfeiture procedures) and 2019 c
21 445 s 119;
- 22 (18) RCW 82.25.100 (Violations of chapter—Affidavit—Search
23 warrants) and 2019 c 445 s 120;
- 24 (19) RCW 82.25.105 (Tax credit—Sold outside state—Returned,
25 destroyed products—Sold to United States or an Indian tribal
26 organization) and 2019 c 445 s 121;
- 27 (20) RCW 82.25.110 (Preexisting inventories) and 2019 c 445 s
28 122;
- 29 (21) RCW 82.25.900 (Conflict with federal requirements—2019 c
30 445) and 2019 c 445 s 407; and
- 31 (22) RCW 82.25.901 (Effective date—2019 c 445) and 2019 c 445 s
32 409.

33 **PART II**
34 **CIGARETTE TAX**

35 **Sec. 201.** RCW 82.24.010 and 2020 c 139 s 29 are each amended to
36 read as follows:

1 The definitions in this section apply throughout this chapter
2 unless the context clearly requires otherwise.

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

4 (2) "Cigarette" means any roll for smoking made wholly or in part
5 of tobacco, irrespective of size or shape and irrespective of the
6 tobacco being flavored, adulterated, or mixed with any other
7 ingredient, where such roll has a wrapper or cover made of paper or
8 any material, except where such wrapper is wholly or in the greater
9 part made of natural leaf tobacco in its natural state. "Cigarette"
10 includes a roll-your-own cigarette.

11 (3) "Cigarette paper" means any paper or any other material
12 except tobacco, prepared for use as a cigarette wrapper.

13 (4) "Cigarette tube" means cigarette paper made into a hollow
14 cylinder for use in making cigarettes.

15 (5) "Commercial cigarette-making machine" means a machine that is
16 operated in a retail establishment and that is capable of being
17 loaded with loose tobacco, cigarette paper or tubes, and any other
18 components related to the production of roll-your-own cigarettes,
19 including filters.

20 (6) "Flavored cigarette" means any cigarette that imparts:

21 (a) A taste or smell, other than the taste or smell of tobacco,
22 distinguishable by an ordinary consumer either before or during the
23 consumption of such cigarette product including, but not limited to,
24 the taste or smell of fruit, chocolate, vanilla, honey, candy, cocoa,
25 dessert, alcoholic beverage, mint, wintergreen, menthol, herb, or
26 spice; or

27 (b) A cooling or numbing sensation distinguishable by an ordinary
28 consumer either before or during the consumption of such cigarette
29 product.

30 (7) "Indian tribal organization" means a federally recognized
31 Indian tribe, or tribal entity, and includes an Indian wholesaler or
32 retailer that is owned by an Indian who is an enrolled tribal member
33 conducting business under tribal license or similar tribal approval
34 within Indian country. For purposes of this chapter "Indian country"
35 is defined in the manner set forth in 18 U.S.C. Sec. 1151.

36 ((+7)) (8) "Precollection obligation" means the obligation of a
37 seller otherwise exempt from the tax imposed by this chapter to
38 collect the tax from that seller's buyer.

39 ((+8)) (9) "Retailer" means every person, other than a
40 wholesaler, who purchases, sells, offers for sale or distributes any

1 one or more of the articles taxed herein, irrespective of quantity or
2 amount, or the number of sales, and all persons operating under a
3 retailer's registration certificate.

4 ~~((9))~~ (10) "Retail selling price" means the ordinary, customary
5 or usual price paid by the consumer for each package of cigarettes,
6 less the tax levied by this chapter and less any similar tax levied
7 by this state.

8 ~~((10))~~ (11) "Roll-your-own cigarettes" means cigarettes
9 produced by a commercial cigarette-making machine.

10 ~~((11))~~ (12) "Stamp" means the stamp or stamps by use of which
11 the tax levy under this chapter is paid or identification is made of
12 those cigarettes with respect to which no tax is imposed.

13 ~~((12))~~ (13) "Wholesaler" means every person who purchases,
14 sells, or distributes any one or more of the articles taxed herein to
15 retailers for the purpose of resale only.

16 ~~((13))~~ (14) The meaning attributed, in chapter 82.04 RCW, to
17 the words "person," "sale," "business" and "successor" applies
18 equally in this chapter.

19 NEW SECTION. **Sec. 202.** A new section is added to chapter 82.24
20 RCW to read as follows:

21 (1) In addition to the tax imposed upon the sale, use,
22 consumption, handling, possession, or distribution of cigarettes in
23 RCW 82.24.020 and 82.24.026, there is imposed a tax in an amount
24 equal to \$0.09875 per cigarette.

25 (2) Beginning January 1, 2032, and every four years thereafter,
26 the department shall adjust the amount of the tax under this section
27 by multiplying the current amount by one plus the percentage by which
28 the most current consumer price index available on October 1st of the
29 current year exceeds the consumer price index for the prior 48-month
30 period. If an adjustment under this subsection (2) would reduce the
31 applicable amounts, the department may not adjust the applicable
32 amounts for use in the following year. The department shall publish
33 the adjusted applicable amounts on its public website by December
34 31st. The adjusted applicable amounts calculated under this
35 subsection (2) take effect for taxes due in January of the calendar
36 year that is two years after the year of the calculation.

37 (3) All revenue collected under this section must be deposited
38 into the state general fund.

1 (4) For purposes of this section, "consumer price index" means
2 the consumer price index for all urban consumers, all items, for the
3 Seattle area as calculated by the United States bureau of labor
4 statistics or its successor agency.

5 NEW SECTION. **Sec. 203.** A new section is added to chapter 82.24
6 RCW to read as follows:

7 (1) In addition to the tax imposed upon the sale, use,
8 consumption, handling, possession, or distribution of cigarettes set
9 forth in RCW 82.24.020, 82.24.026, and section 202 of this act, there
10 is imposed a tax in an amount equal to \$0.025 per flavored cigarette.

11 (2) All revenue collected under this section must be deposited
12 into the state general fund.

13 **PART III**
14 **TRIBAL COMPACTING**

15 NEW SECTION. **Sec. 301.** A new section is added to chapter 43.06
16 RCW to read as follows:

17 (1) The governor may seek government-to-government consultations
18 with federally recognized Indian tribes for the purpose of amending
19 existing cigarette tax contracts and vapor product tax contracts, as
20 authorized in RCW 43.06.455, 43.06.465, 43.06.466, 43.06.505,
21 43.06.510, and 43.06.515, in accordance with the state taxes on
22 cigarettes, nicotine products, and vapor products, as modified by
23 this act.

24 (2) Each amended contract must include a requirement that a
25 tribal tax be imposed on flavored cigarette and flavored nicotine
26 products at a rate that is equal to the state rate imposed on such
27 products.

28 (3) The governor may delegate the authority to renegotiate
29 cigarette and vapor product tax contracts with federally recognized
30 Indian tribes to the department of revenue.

31 **PART IV**
32 **MISCELLANEOUS**

33 **Sec. 401.** RCW 43.348.080 and 2025 c 199 s 5 are each amended to
34 read as follows:

1 (1) The Andy Hill cancer research endowment fund match transfer
2 account is created in the custody of the state treasury to be used
3 solely and exclusively for the program created in RCW 43.348.040.
4 Moneys in the account may be spent only after appropriation. The
5 purpose of the account is to provide state matching funds and other
6 state appropriations for the fund and administrative costs.
7 Expenditures to fund or reimburse the program administrator are not
8 subject to the requirements of subsection (5) of this section.

9 (2) The legislature must appropriate a state match (~~(, up to a~~
10 ~~maximum of ten million dollars annually, beginning July 1, 2016, and~~
11 ~~each July 1st following the end of the fiscal year)) not to exceed
12 \$10,000,000 each fiscal year from tax collections (~~(and penalties~~
13 ~~generated from enforcement of state taxes on cigarettes and other~~
14 ~~tobacco products by the state liquor and cannabis board or other~~
15 ~~federal, state or local law or tax enforcement agency, as determined~~
16 ~~by the department of revenue)) on vapor products under RCW 82.26.020.
17 ~~((Tax collections include any cigarette tax, other tobacco product~~
18 ~~tax, and retail sales and use tax. Any amounts deposited into this~~
19 ~~account from the tax imposed under RCW 82.25.010 in excess of the cap~~
20 ~~provided in this subsection must be deposited into the foundational~~
21 ~~public health services account created in RCW 82.25.015.)) The
22 maximum appropriation amount under this subsection must be adjusted
23 for inflation beginning January 1, 2029, and each year thereafter, as
24 required in section 103 of this act.~~~~~~

25 (3) Revenues to the account must consist of deposits into the
26 account, taxes imposed on vapor products under RCW (~~(82.25.010))~~
27 82.26.020, legislative appropriations, and any gifts, grants, or
28 donations received by the department for this purpose.

29 (4) Each fiscal biennium, the legislature must appropriate to the
30 department of commerce such amounts as estimated to be the balance of
31 the match transfer account to provide state matching funds.

32 (5) Expenditures from the account may be made only upon receipt
33 of proof from the program administrator of committed nonstate or
34 private contributions for cancer research, prevention, or care
35 supported by the match transfer account or advancement of the
36 program. Expenditures from the match transfer account, in the form of
37 matching funds, may not exceed the total amount of committed nonstate
38 or private contributions.

39 (6) The department and board must enter into an appropriate
40 agreement with the program administrator to demonstrate exchange of

1 consideration for the expenditures from the match transfer account
2 that are subject to subsection (5) of this section.

3 (7) Moneys expended into the account in fiscal year 2023 pursuant
4 to section 706, chapter 297, Laws of 2022 are not subject to the
5 requirements of subsections (5) and (6) of this section.

6 (8) Moneys expended into the match transfer account for the
7 purposes of implementing RCW 43.348.090 are not subject to the
8 requirements of subsections (5) and (6) of this section.

9 **Sec. 402.** RCW 82.32.870 and 2019 c 445 s 401 are each amended to
10 read as follows:

11 (1) By October 15, 2020, and by each October 15th thereafter, the
12 department must estimate any increase in state general fund revenue
13 collections for the immediately preceding fiscal year resulting from
14 the taxes imposed in chapter 445, Laws of 2019. The department must
15 promptly notify the state treasurer of these estimated amounts.

16 (2) Beginning November 1, 2020, and by each November 1st
17 thereafter, the state treasurer must transfer from the general fund
18 the estimated amount determined by the department under subsection
19 (1) of this section for the immediately preceding fiscal year as
20 follows:

21 (a) Fifty percent into the Andy Hill cancer research endowment
22 fund match transfer account created in RCW 43.348.080; and

23 (b) Fifty percent into the foundational public health services
24 account created in RCW 82.25.015 (as recodified by this act).

25 (3) The department may not make any adjustments to an estimate
26 under subsection (1) of this section after the state treasurer makes
27 the corresponding distribution under subsection (2) of this section
28 based on the department's estimate.

29 **Sec. 403.** RCW 66.44.010 and 2019 c 445 s 202 are each amended to
30 read as follows:

31 (1) All county and municipal peace officers are hereby charged
32 with the duty of investigating and prosecuting all violations of this
33 title, and the penal laws of this state relating to the manufacture,
34 importation, transportation, possession, distribution and sale of
35 liquor, and all fines imposed for violations of this title and the
36 penal laws of this state relating to the manufacture, importation,
37 transportation, possession, distribution and sale of liquor belong to
38 the county, city or town wherein the court imposing the fine is

1 located, and must be placed in the general fund for payment of the
2 salaries of those engaged in the enforcement of the provisions of
3 this title and the penal laws of this state relating to the
4 manufacture, importation, transportation, possession, distribution
5 and sale of liquor. However, all fees, fines, forfeitures and
6 penalties collected or assessed by a district court because of the
7 violation of a state law must be remitted as provided in chapter 3.62
8 RCW as now exists or is later amended.

9 (2) In addition to any and all other powers granted, the board
10 has the power to enforce the penal provisions of this title and the
11 penal laws of this state relating to the manufacture, importation,
12 transportation, possession, distribution and sale of liquor.

13 (3) In addition to the other duties under this section, the board
14 must enforce chapters 82.24(~~(7)~~) and 82.26(~~(7) and 82.25~~) RCW.

15 (4) The board may appoint and employ, assign to duty and fix the
16 compensation of, officers to be designated as liquor enforcement
17 officers. Such liquor enforcement officers have the power, under the
18 supervision of the board, to enforce the penal provisions of this
19 title and the penal laws of this state relating to the manufacture,
20 importation, transportation, possession, distribution and sale of
21 liquor. They have the power and authority to serve and execute all
22 warrants and process of law issued by the courts in enforcing the
23 penal provisions of this title or of any penal law of this state
24 relating to the manufacture, importation, transportation, possession,
25 distribution and sale of liquor, and the provisions of chapters
26 82.24(~~(7)~~) and 82.26(~~(7) and 82.25~~) RCW. They have the power to
27 arrest without a warrant any person or persons found in the act of
28 violating any of the penal provisions of this title or of any penal
29 law of this state relating to the manufacture, importation,
30 transportation, possession, distribution and sale of liquor, and the
31 provisions of chapters 82.24(~~(7)~~) and 82.26(~~(7) and 82.25~~) RCW.

32 **Sec. 404.** RCW 82.24.550 and 2019 c 445 s 204 are each amended to
33 read as follows:

34 (1) The board must enforce the provisions of this chapter. The
35 board may adopt, amend, and repeal rules necessary to enforce the
36 provisions of this chapter.

37 (2) The department may adopt, amend, and repeal rules necessary
38 to administer the provisions of this chapter. The board may revoke or
39 suspend the license or permit of any wholesale or retail cigarette

1 dealer in the state upon sufficient cause appearing of the violation
2 of this chapter or upon the failure of such licensee to comply with
3 any of the provisions of this chapter.

4 (3) A license may not be suspended or revoked except upon notice
5 to the licensee and after a hearing as prescribed by the board. The
6 board, upon finding that the licensee has failed to comply with any
7 provision of this chapter or any rule adopted under this chapter,
8 must, in the case of the first offense, suspend the license or
9 licenses of the licensee for a period of not less than thirty
10 consecutive business days, and, in the case of a second or further
11 offense, must suspend the license or licenses for a period of not
12 less than ninety consecutive business days nor more than twelve
13 months, and, in the event the board finds the licensee has been
14 guilty of willful and persistent violations, it may revoke the
15 license or licenses.

16 (4) Any licenses issued under chapter 82.26 or 70.345 RCW to a
17 person whose license or licenses have been suspended or revoked under
18 this section must also be suspended or revoked during the period of
19 suspension or revocation under this section.

20 (5) Any person whose license or licenses have been revoked under
21 this section may reapply to the board at the expiration of one year
22 from the date of revocation of the license or licenses. The license
23 or licenses may be approved by the board if it appears to the
24 satisfaction of the board that the licensee will comply with the
25 provisions of this chapter and the rules adopted under this chapter.

26 (6) A person whose license has been suspended or revoked may not
27 sell cigarettes, vapor products, or tobacco products or permit
28 cigarettes, vapor products, or tobacco products to be sold during the
29 period of such suspension or revocation on the premises occupied by
30 the person or upon other premises controlled by the person or others
31 or in any other manner or form whatever.

32 (7) Any determination and order by the board, and any order of
33 suspension or revocation by the board of the license or licenses
34 issued under this chapter, or refusal to reinstate a license or
35 licenses after revocation is reviewable by an appeal to the superior
36 court of Thurston county. The superior court must review the order or
37 ruling of the board and may hear the matter de novo, having due
38 regard to the provisions of this chapter and the duties imposed upon
39 the board.

1 (8) If the board makes an initial decision to deny a license or
2 renewal, or suspend or revoke a license, the applicant may request a
3 hearing subject to the applicable provisions under Title 34 RCW.

4 (9) For purposes of this section:

5 (a) "Tobacco products" has the same meaning as provided in RCW
6 82.26.010; and

7 (b) "Vapor products" has the same meaning as provided in RCW
8 (~~82.25.005~~) 82.26.010.

9 **Sec. 405.** RCW 82.19.020 and 1992 c 175 s 4 are each amended to
10 read as follows:

11 To accomplish effective litter control within the state and to
12 allocate a portion of the cost of administering this chapter to those
13 industries whose products, including the packages, wrappings, and
14 containers thereof, are reasonably related to the litter problem, the
15 tax imposed in this chapter shall only apply to the value of products
16 or the gross proceeds of sales of products falling into the following
17 categories:

- 18 (1) Food for human or pet consumption.
- 19 (2) Groceries.
- 20 (3) Cigarettes and (~~tobacco~~) nicotine products.
- 21 (4) Soft drinks and carbonated waters.
- 22 (5) Beer and other malt beverages.
- 23 (6) Wine.
- 24 (7) Newspapers and magazines.
- 25 (8) Household paper and paper products.
- 26 (9) Glass containers.
- 27 (10) Metal containers.
- 28 (11) Plastic or fiber containers made of synthetic material.
- 29 (12) Cleaning agents and toiletries.
- 30 (13) Nondrug drugstore sundry products.

31 NEW SECTION. **Sec. 406.** RCW 82.25.015 is recodified as a section
32 in chapter 82.26 RCW.

33 NEW SECTION. **Sec. 407.** RCW 82.32.805 and 82.32.808 do not apply
34 to this act.

35 NEW SECTION. **Sec. 408.** If any provision of this act or its
36 application to any person or circumstance is held invalid, the

1 remainder of the act or the application of the provision to other
2 persons or circumstances is not affected.

3 NEW SECTION. **Sec. 409.** Sections 101 through 126 and 402 through
4 406 of this act take effect July 1, 2027.

5 NEW SECTION. **Sec. 410.** Sections 201 through 203 of this act
6 take effect January 1, 2028.

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