
SENATE BILL 5415

State of Washington

65th Legislature

2017 Regular Session

By Senator Chase

1 AN ACT Relating to creating a tax on plastic shopping bags;
2 adding a new chapter to Title 82 RCW; prescribing penalties; and
3 providing an effective date.

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

5 NEW SECTION. **Sec. 1.** (1) There is levied and collected a tax in
6 the amount of two cents on each plastic bag supplied by a seller to a
7 buyer at retail sale.

8 (2) The selling price does not include the tax and the tax must
9 be separately stated on the invoice, bill of sale, or similar
10 document given to the purchaser.

11 (3) The tax imposed in this chapter must be paid by the buyer to
12 the seller. The tax required by this chapter, to be collected by the
13 seller, is deemed to be held in trust by the seller until paid to the
14 department. Any seller who appropriates or converts the tax collected
15 to the seller's own use or to any use other than the payment of the
16 tax to the extent that the money required to be collected is not
17 available for payment on the due date as prescribed in this chapter
18 is guilty of a gross misdemeanor.

19 (4) All revenues collected during any month from the tax under
20 this section must be deposited in the state general fund by the
21 twenty-fifth day of the following month.

1 NEW SECTION. **Sec. 2.** (1) For the purposes of this chapter,
2 "plastic bag" means a bag or pouch of flexible packaging made of
3 thin, flexible, plastic film that is designed and intended to be used
4 for the carrying of goods purchased at a retail establishment and
5 that is provided to the consumer by the retail establishment at the
6 point of sale. The term does not include:

7 (a) A reusable bag or pouch specifically designed for multiple
8 use and that is made of cloth, fabric, or durable plastic of at least
9 2.25 mils; or

10 (b) A bag or pouch to carry or bundle produce for delivery to the
11 point of sale at a retail establishment.

12 (2) To the extent applicable, all of the definitions of chapters
13 82.04 and 82.08 RCW apply to the tax imposed in this chapter.

14 NEW SECTION. **Sec. 3.** To the extent applicable, all of the
15 provisions of chapter 82.32 RCW apply to the tax imposed in this
16 chapter.

17 NEW SECTION. **Sec. 4.** This act takes effect October 1, 2017.

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

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