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HOUSE BILL 2635

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State of Washington                      52nd Legislature                      1992 Regular Session

By Representatives Rust, Horn, Valle, Heavey, Winsley and Brekke

Read first time 01/22/92. Referred to Committee on Revenue.

1            AN ACT Relating to the litter assessment; amending RCW 70.93.010,  
2 70.93.020, 70.93.120, 70.93.130, 70.93.140, 70.93.160, 70.93.170, and  
3 70.93.180; adding a new chapter to Title 82 RCW; recodifying RCW  
4 70.93.120, 70.93.130, 70.93.140, 70.93.160, and 70.93.170; repealing  
5 RCW 70.93.150 and 70.93.194; and providing an effective date.

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

7            **Sec. 1.** RCW 70.93.010 and 1979 c 94 s 1 are each amended to read  
8 as follows:

9            (~~Recognizing the rapid population growth of the state of~~  
10 ~~Washington and the ever increasing mobility of its people, as well as~~  
11 ~~the fundamental need for a healthful, clean and beautiful environment;~~  
12 ~~and further recognizing that the proliferation and accumulation of~~  
13 ~~litter discarded throughout this state impairs this need and~~  
14 ~~constitutes a public health hazard; and further recognizing the need to~~

1 ~~conserve energy and natural resources; and further recognizing that~~  
2 ~~there is an imperative need to anticipate, plan for, and accomplish~~  
3 ~~effective litter control and recover and recycle waste materials~~  
4 ~~related to litter with the subsequent conservation of resources and~~  
5 ~~energy, there is hereby enacted this)) (1) The legislature finds:~~

6 (a) Washington state is experiencing rapid population growth and  
7 its citizens are increasingly mobile;

8 (b) There is a fundamental need for a healthful, clean, and  
9 beautiful environment;

10 (c) The proliferation and accumulation of litter discarded  
11 throughout this state impairs this need and constitutes a public health  
12 hazard;

13 (d) There is a need to conserve energy and natural resources, and  
14 the effective litter control and recovery and recycling of litter  
15 materials will serve to accomplish such conservation;

16 (e) In addition to effective litter control, there must be  
17 effective programs to accomplish waste reduction, the state's highest  
18 waste management priority; and

19 (f) There must also be effective systems to accomplish all  
20 components of recycling, including collection, processing, and the  
21 marketing of recyclable materials and recycled content products.

22 (2) Recognizing the multifaceted nature of the state's solid waste  
23 management problems, the legislation enacted in 1971 and entitled the  
24 "Model Litter Control and Recycling Act"((~~-~~)) is hereby renamed the  
25 "waste reduction, recycling, and model litter control act."

26 **Sec. 2.** RCW 70.93.020 and 1991 c 319 s 101 are each amended to  
27 read as follows:

28 The purpose of this chapter is to accomplish litter control,  
29 increase waste reduction, and stimulate ((private)) all components of

1 recycling ((programs)) throughout this state by delegating to the  
2 department of ecology the authority to:

3 (1) Conduct a permanent and continuous program to control and  
4 remove litter from this state to the maximum practical extent possible;

5 (2) Recover and recycle waste materials related to litter and  
6 littering;

7 (3) Foster private recycling and markets for recyclable materials;  
8 ((and))

9 (4) Increase public awareness of the need for recycling and litter  
10 control;

11 (5) Promote and administer programs for waste reduction, including  
12 reduction of packaging waste; and

13 (6) Enforce environmental labelling standards.

14 It is further the intent and purpose of this chapter to create jobs  
15 for employment of youth in litter cleanup and related activities and to  
16 stimulate and encourage small, private recycling centers. This program  
17 shall include the compatible goal of recovery of recyclable materials  
18 to conserve energy and natural resources wherever practicable. Every  
19 other department of state government and all local governmental units  
20 and agencies of this state shall cooperate with the department of  
21 ecology in the administration and enforcement of this chapter. The  
22 intent of this chapter is to add to and to coordinate existing  
23 recycling and litter control and removal efforts and not terminate or  
24 supplant such efforts.

25 **Sec. 3.** RCW 70.93.120 and 1971 ex.s. c 307 s 12 are each amended  
26 to read as follows:

27 In addition to any other taxes, there is hereby levied and there  
28 shall be collected by the department of revenue from every person for  
29 the privilege of engaging within this state in business as a

1 manufacturer (~~((and/or making sales at wholesale and/or making sales at~~  
2 ~~retail))~~), as a wholesaler, or as a retailer, an annual litter  
3 (~~((assessment))~~) tax equal to the value of products listed in RCW 82.--.-  
4 ~~--~~ (RCW 70.93.130 as recodified by section 10 of this act), including  
5 byproducts, manufactured (~~((and sold))~~) within this state(~~((, including~~  
6 ~~by products))~~), multiplied by (~~((one and one-half hundredths))~~) fifteen  
7 one-thousandths of one percent in the case of manufacturers, and equal  
8 to the gross proceeds of (~~((the))~~) sales of the (~~((business))~~) products  
9 listed in RCW 82.--.--- (RCW 70.93.130 as recodified by section 10 of  
10 this act) that are sold within this state multiplied by (~~((one and one-~~  
11 ~~half hundredths))~~) fifteen one-thousandths of one percent in the case of  
12 (~~((sales at wholesale and/or at retail))~~) wholesalers and retailers.

13 **Sec. 4.** RCW 70.93.130 and 1971 ex.s. c 307 s 13 are each amended  
14 to read as follows:

15 (~~((Because it is the express purpose of this chapter))~~) To accomplish  
16 effective litter control within the state (~~((of Washington))~~) ~~and~~  
17 (~~((because it is a further purpose of this chapter))~~) to allocate a  
18 portion of the cost of administering (~~((it))~~) this chapter to those  
19 industries whose products, including the packages, wrappings, and  
20 containers thereof, are reasonably related to the litter problem, (~~((in~~  
21 ~~arriving at the amount upon which the assessment is to be calculated))~~)  
22 the tax imposed in this chapter shall only apply to the value of  
23 products or the gross proceeds of sales of products falling into the  
24 following categories (~~((shall be included))~~):

- 25 (1) Food for human or pet consumption.
- 26 (2) Groceries.
- 27 (3) Cigarettes and tobacco products.
- 28 (4) Soft drinks and carbonated waters.
- 29 (5) Beer and other malt beverages.

- 1 (6) Wine.
- 2 (7) Newspapers and magazines.
- 3 (8) Household paper and paper products.
- 4 (9) Glass containers.
- 5 (10) Metal containers.
- 6 (11) Plastic or fiber containers made of synthetic material.
- 7 (12) Cleaning agents and toiletries.
- 8 (13) Nondrug drugstore sundry products.
- 9 (14) Textiles.
- 10 (15) Automotive parts.
- 11 (16) Business paper and paper products.
- 12 (17) Building materials.

13 **Sec. 5.** RCW 70.93.140 and 1971 ex.s. c 307 s 14 are each amended  
14 to read as follows:

15 (1) The department of revenue, by rule ((and regulation made  
16 pursuant to chapter 34.05 RCW)), may, if such is required, define ((the  
17 categories (1) through (13) as set forth in)) those items subject to  
18 tax under RCW 82.--.--- (RCW 70.93.130 as recodified by section 10 of  
19 this act). In making any such definitions, the department of revenue  
20 shall be guided by the following standards:

21 ~~((1))~~ (a) It is the purpose of this chapter to accomplish  
22 effective control of litter within this state;

23 ~~((2))~~ (b) It is the purpose of this chapter to allocate a portion  
24 of the cost of administration of this chapter to those industries  
25 manufacturing and/or selling products and the packages, wrappings, or  
26 containers thereof which are reasonably related to the litter problem  
27 within this state.

28 (2) Instead of requiring each business to separately account for  
29 taxable and nontaxable products under this chapter, the department

1 shall provide, by rule, that the tax imposed in this chapter be  
2 reported and paid based on a percentage of total sales for a particular  
3 type of business if the department determines that the percentage  
4 reasonably approximates the taxable activity of the particular type of  
5 business.

6 **Sec. 6.** RCW 70.93.160 and 1971 ex.s. c 307 s 16 are each amended  
7 to read as follows:

8 (1) To the extent applicable, all of the provisions of chapters  
9 82.04 and 82.32 RCW ((such as they apply are incorporated herein))  
10 apply to the tax imposed in this chapter, except RCW 82.04.220 through  
11 82.04.290, and 82.04.330.

12 (2) Taxes collected under this chapter shall be deposited in the  
13 waste reduction, recycling, and litter control account under RCW  
14 70.93.180.

15 **Sec. 7.** RCW 70.93.170 and 1971 ex.s. c 307 s 17 are each amended  
16 to read as follows:

17 The litter ((assessment herein provided for shall not be applied))  
18 tax imposed in this chapter does not apply to:

19 (1) The manufacture or sale of products for use and consumption  
20 outside the state; or

21 (2) The value of products or gross proceeds of the sales of any  
22 animal, bird, or insect or the milk, eggs, wool, fur, meat, honey, or  
23 other substance obtained therefrom, if the person performs only the  
24 growing or raising function of such animal, bird, or insect. ((In all  
25 other instances, the assessment shall be applied.))

26 **Sec. 8.** RCW 70.93.180 and 1991 sp.s. c 13 s 40 are each amended to  
27 read as follows:

1       (1) There is hereby created an account within the state treasury to  
2 be known as the "waste reduction, recycling, and litter control  
3 account". Moneys in the account may be spent only after appropriation.  
4 Expenditures from the waste reduction, recycling, and litter control  
5 account may only be used for programs to:

6       (a) Control litter;

7       (b) Encourage recycling;

8       (c) Develop markets for recyclable materials;

9       (d) Reduce waste;

10       (e) Enforce environmental advertising standards; and

11       (f) Enforce compliance with the litter assessment levied pursuant  
12 to RCW 70.93.120.

13       (2) All ~~((assessments<sub>7</sub>))~~ taxes imposed in RCW 82.--.--- (RCW  
14 70.93.120 as recodified under section 10 of this act) and fines((<sub>7</sub>))  
15 and bail forfeitures(~~(<sub>7</sub> and other funds)~~) collected or received  
16 pursuant to this chapter shall be deposited in the waste reduction,  
17 recycling, and litter control account and used for ((the administration  
18 and implementation of this chapter)) the programs under subsection (1)  
19 of this section, and except as required to be otherwise distributed  
20 under RCW 70.93.070.

21       NEW SECTION. Sec. 9.       The following acts or parts of acts are  
22 each repealed:

23       (1) RCW 70.93.150 and 1971 ex.s. c 307 s 15; and

24       (2) RCW 70.93.194 and 1979 c 94 s 9.

25       NEW SECTION. Sec. 10.       RCW 70.93.120, 70.93.130, 70.93.140,  
26 70.93.160, and 70.93.170 shall be recodified as a new chapter in Title  
27 82 RCW.

1        NEW SECTION.    **Sec. 11.**        This act shall take effect July 1, 1992.