
SENATE BILL 6770

State of Washington 57th Legislature 2002 Regular Session

By Senators Franklin, Costa, Kohl-Welles and Prentice

Read first time 02/04/2002. Referred to Committee on Ways & Means.

1 AN ACT Relating to a sales tax on junk food; amending RCW
2 82.08.020; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature finds that poor nutrition
5 contributes to significant and expensive health problems in our
6 society, including obesity, tooth decay, cardiovascular disease,
7 diabetes, and cancer. The legislature also finds that eating "empty
8 calorie" foods that contain limited or no nutritional value, but are
9 high in sugar, fats, or cholesterol, are partly to blame for the diets
10 that promote poor health.

11 The legislature recognizes the value of creating disincentives for
12 unhealthy behavior, including poor eating habits. The state's public
13 health system is an important resource for promoting good nutrition, as
14 it is for helping to reduce the incidence of disease in the population.
15 The legislature recognizes that public health programs are not
16 adequately funded to carry out their job of protecting the public's
17 health.

1 The legislature declares that paying for programs that will help
2 protect the public against disease by taxing foods that contribute to
3 it, is a worthy cause.

4 **Sec. 2.** RCW 82.08.020 and 2000 2nd sp.s. c 4 s 1 are each amended
5 to read as follows:

6 (1) There is levied and there shall be collected a tax on each
7 retail sale in this state equal to six and five-tenths percent of the
8 selling price.

9 (2) There is levied and there shall be collected an additional tax
10 on each retail sale of carbonated beverages or candy.

11 (a) For the purposes of this subsection (2):

12 (i) "Carbonated beverage" has the same meaning as provided in RCW
13 82.64.010.

14 (ii) "Candy" means a preparation of sugar, honey, or other natural
15 or artificial sweeteners in combination with chocolate, fruits, nuts,
16 or other ingredients or flavorings in the form of bars, drops, or
17 pieces. Candy does not include any preparation containing flour nor
18 shall it include any products that require refrigeration.

19 (b) The department shall periodically audit retailers to determine
20 compliance and enforce compliance with this subsection (2).

21 (c) Money collected under this subsection (2) shall be deposited in
22 the public health services account in RCW 43.72.902.

23 (3) There is levied and there shall be collected an additional tax
24 on each retail car rental, regardless of whether the vehicle is
25 licensed in this state, equal to five and nine-tenths percent of the
26 selling price. The revenue collected under this subsection shall be
27 deposited in the multimodal transportation account created in RCW
28 47.66.070.

29 ~~((+3))~~ (4) The taxes imposed under this chapter shall apply to
30 successive retail sales of the same property.

31 ~~((+4))~~ (5) The rates provided in this section apply to taxes
32 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

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