

2673

Sponsor(s): Representative Moeller

Brief Description: Imposing a tax on fireworks.

**HB 2673 - DIGEST**

Declares it is the intent and purpose of this act to impose a tax on all fireworks sold, used, consumed, handled, or distributed within this state and to collect the tax from the person who first sells, uses, consumes, handles, or distributes them in the state.

Declares it is the further intent and purpose of this act to impose the tax once, and only once, on all fireworks used in this state, but nothing in this act shall be construed to exempt any person taxable under any other law.

Provides that a tax is imposed upon the sale, use, consumption, handling, or distribution of all fireworks in this state at the rate of five percent of the wholesale value of the fireworks.

Provides that revenue from taxes imposed in this act shall be deposited in the fire services trust fund under RCW 43.43.946, and used solely for grants to city fire departments, city police departments, county sheriff departments, and fire districts to defray the public costs associated with fireworks.