
SENATE BILL 6161

State of Washington

66th Legislature

2020 Regular Session

By Senators Dhingra, Kuderer, Das, Darneille, Hunt, Nguyen, and Wilson, C.

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1 AN ACT Relating to imposing an excise tax on ammunition; adding a
2 new chapter to Title 82 RCW; creating a new section; and providing an
3 effective date.

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

5 NEW SECTION. **Sec. 1.** The definitions in this section apply
6 throughout this chapter unless the context clearly requires
7 otherwise.

8 (1) "Ammunition" means cartridge cases and any shotgun, rifle,
9 pistol, or revolver cartridge, and cartridges for propellant-actuated
10 power devices and industrial guns.

11 (2) "Cartridge" means a product consisting of a projectile,
12 propellant, and primer, encased within a cartridge case.

13 (3) "Cartridge case" means the casings that contain and hold
14 together the propellant, primer, and projectile, which may be formed
15 from brass, aluminum, steel, plastic, or some combination of those or
16 other materials.

17 (4) "Department" means department of revenue.

18 (5) "Law enforcement agency" means any agency of the state,
19 Indian tribe, or United States that employs individuals who have the
20 authority to carry firearms and make warrantless arrests and whose

1 duties involve the enforcement of any of the criminal laws of the
2 state, Indian tribe, or United States.

3 (6) "Military agency" means the state military department and any
4 of the armed forces of the United States, including the army, air
5 force, navy, marine corps, and coast guard.

6 (7) "Person" has the same meaning as in RCW 82.04.030.

7 (8) "Purchaser" has the same meaning as in RCW 82.08.010.

8 (9) "Round of ammunition" means a single unit of ammunition.

9 (10) "Wholesale sale" has the same meaning as in RCW 82.04.060.

10 NEW SECTION. **Sec. 2.** (1) A tax is imposed on every person
11 making wholesale sales in this state of ammunition in an amount equal
12 to two cents per round of ammunition that measures .22 caliber or
13 less, and five cents per round of ammunition for all other
14 ammunition.

15 (2) A person's tax reporting frequency for the tax imposed in
16 this section must coincide with the person's reporting frequency for
17 the tax imposed in chapter 82.04 RCW.

18 (3) Chapter 82.32 RCW applies to the tax imposed in this section.

19 (4) The tax imposed in this section is in addition to all other
20 taxes imposed in this title on the same taxable event.

21 (5) All revenue collected from the tax imposed in this section
22 must be deposited in the crime victims' compensation account created
23 in RCW 7.68.045.

24 NEW SECTION. **Sec. 3.** (1) The tax imposed in section 2 of this
25 act does not apply to any successive sale of previously taxed
26 ammunition.

27 (2) Any person claiming the exemption provided in this section
28 must maintain documentation establishing that the ammunition was
29 previously taxed under section 2 of this act. The documentation may
30 be in the form of information on the invoice, or certification from
31 the previous seller, stating: (a) That all or a specific stated
32 portion of the ammunition was previously subject to the tax imposed
33 in section 2 of this act; and (b) the amount of tax remitted or to be
34 remitted to the department in respect of the ammunition.

35 NEW SECTION. **Sec. 4.** The tax imposed in section 2 of this act
36 does not apply to any activity or person that the state is prohibited

1 from taxing under the Constitution of this state or the Constitution
2 or laws of the United States.

3 NEW SECTION. **Sec. 5.** (1) Subject to the conditions of this
4 section, a purchaser of ammunition with respect to which the tax
5 under section 2 of this act has been imposed is entitled to a refund
6 of the tax if the purchaser is a law enforcement agency or military
7 agency.

8 (2) A purchaser of ammunition is not entitled to a refund under
9 this section unless the purchaser can establish to the department's
10 satisfaction, through invoices or other documents of sale or a
11 certification from the person upon whom the tax was imposed, that the
12 tax imposed under section 2 of this act was previously paid and the
13 amount of such tax paid by the purchaser.

14 (3) A purchaser requesting a refund under this section must
15 submit an application to the department in a form and manner required
16 by the department within four years after the calendar year in which
17 the applicant purchased the ammunition for which the refund is
18 sought. The department must not approve any application for a refund
19 of less than twenty-five dollars of tax.

20 (4) Refunds under this section are not subject to interest.

21 NEW SECTION. **Sec. 6.** This act takes effect October 1, 2020.

22 NEW SECTION. **Sec. 7.** RCW 82.32.805 and 82.32.808 do not apply
23 to this act.

24 NEW SECTION. **Sec. 8.** Sections 1 through 6 of this act
25 constitute a new chapter in Title 82 RCW.

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