
HOUSE BILL 2018

State of Washington 69th Legislature 2025 Regular Session

By Representatives Doglio, Parshley, and Scott

Read first time 02/24/25. Referred to Committee on Finance.

1 AN ACT Relating to solid waste and establishing the local
2 government solid waste assistance account; amending RCW 82.18.020 and
3 82.18.040; and adding a new section to chapter 82.18 RCW.

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

5 **Sec. 1.** RCW 82.18.020 and 1989 c 431 s 79 are each amended to
6 read as follows:

7 (1) There is imposed on each person using the solid waste
8 services of a solid waste collection business a solid waste
9 collection tax equal to (~~three and six tenths~~) 3.6 percent of the
10 consideration charged for the services.

11 (2) Beginning January 1, 2026, in addition to any taxes imposed
12 under this chapter, an additional tax is imposed on each person using
13 the services of a solid waste collection business as follows:

14 (a) For services provided during the first year after the
15 effective date of this section, a rate of 0.5 percent of the
16 consideration charged for the services;

17 (b) For services provided during the second year after the
18 effective date of this section, a rate of one percent of the
19 consideration charged for the services;

1 (c) For services provided during the third year after the
2 effective date of this section, a rate of 1.5 percent of the
3 consideration charged for the services;

4 (d) For services provided during the fourth year after the
5 effective date of this section, a rate of two percent of the
6 consideration charged for the services;

7 (e) For services provided during the fifth year after the
8 effective date of this section and thereafter, a rate of 2.5 percent
9 of the consideration charged for the services.

10 **Sec. 2.** RCW 82.18.040 and 2017 3rd sp.s. c 10 s 15 are each
11 amended to read as follows:

12 (1) Taxes collected under this chapter must be held in trust
13 until paid to the state. Except as otherwise provided in ((this))
14 subsection ((1)) (2) of this section, taxes received by the state
15 must be deposited in the public works assistance account created in
16 RCW 43.155.050. ~~((For the period beginning July 1, 2011, and ending~~
17 ~~June 30, 2015, taxes received by the state under this chapter must be~~
18 ~~deposited in the general fund for general purpose expenditures. For~~
19 ~~fiscal years 2016, 2017, and 2018, one-half of the taxes received by~~
20 ~~the state under this chapter must be deposited in the general fund~~
21 ~~for general purpose expenditures and the remainder deposited in the~~
22 ~~education legacy trust account created in RCW 83.100.230. For fiscal~~
23 ~~years 2019 through 2023, taxes received by the state under this~~
24 ~~chapter must be deposited in the education legacy trust account~~
25 ~~created in RCW 83.100.230.)) Any person collecting the tax who~~
26 appropriates or converts the tax collected is guilty of a gross
27 misdemeanor if the money required to be collected is not available
28 for payment on the date payment is due. If a taxpayer fails to pay
29 the tax imposed by this chapter to the person charged with collection
30 of the tax and the person charged with collection fails to pay the
31 tax to the department, the department may, in its discretion, proceed
32 directly against the taxpayer for collection of the tax.

33 (2) Taxes collected above 3.6 percent must be deposited into the
34 local government solid waste assistance account created in section 3
35 of this act.

36 (3) The tax is due from the taxpayer within ((twenty-five)) 25
37 days from the date the taxpayer is billed by the person collecting
38 the tax.

1 (~~(3)~~) (4) The tax is due from the person collecting the tax at
2 the end of the tax period in which the tax is received from the
3 taxpayer. If the taxpayer remits only a portion of the total amount
4 billed for taxes, consideration, and related charges, the amount
5 remitted must be applied first to payment of the solid waste
6 collection tax and this tax has priority over all other claims to the
7 amount remitted.

8 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.18
9 RCW to read as follows:

10 (1) The local government solid waste assistance account is
11 created in the custody of the state treasurer. Receipts from this
12 chapter must be deposited into the account. The account is not
13 subject to allotment procedures under chapter 43.88 RCW, and an
14 appropriation is not required for expenditures.

15 (2) The treasurer must annually disburse all moneys from the
16 local government solid waste assistance account to eligible counties
17 and cities in the following proportions:

18 (a) 50 percent of the amount collected must be distributed as a
19 base allocation equally among counties; and

20 (b) 50 percent of the amount collected must be distributed on a
21 per capita amount to counties and cities based on percentage of state
22 population.

23 (3) Counties and cities that receive distributions from the local
24 government solid waste assistance account must use the funding to
25 implement their comprehensive solid waste management plans, as
26 required by chapter 70A.205 RCW.

27 (4) For purposes of this section, "eligible counties and cities"
28 means any county or city that:

29 (a) Has primary responsibility for meeting the requirements of
30 chapter 70A.205 RCW;

31 (b) Partners with local governments that comply with coordination
32 requirements under RCW 70A.205.040; and

33 (c) Is compliant with the requirements of RCW 70A.205.075.

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