

**RCW 82.19.010 Litter tax imposed—Report to the legislature—Time of collection.** (1) In addition to any other taxes, there is hereby levied and there shall be collected by the department of revenue from every person for the privilege of engaging within this state in business as a manufacturer, as a wholesaler, or as a retailer, a litter tax equal to the value of products listed in RCW 82.19.020, including by-products, manufactured within this state, multiplied by fifteen one-thousandths of one percent in the case of manufacturers, and equal to the gross proceeds of sales of the products listed in RCW 82.19.020 that are sold within this state multiplied by fifteen one-thousandths of one percent in the case of wholesalers and retailers.

(2) The frequency and time of collection of the tax will coincide with the reporting periods by payers of their business and occupation tax. [2008 c 86 s 201; 1998 c 257 s 7; 1992 c 175 s 3; 1971 ex.s. c 307 s 12. Formerly RCW 70.93.120.]

**Severability—Savings—Part headings not law—2008 c 86:** See notes following RCW 82.14.030.