

**RCW 82.26.030 Legislative intent—Purpose.** It is the intent and purpose of this chapter to levy a tax on all tobacco products sold, used, consumed, handled, or distributed within this state and to collect the tax from the distributor as defined in RCW 82.26.010. It is the further intent and purpose of this chapter to impose the tax once, and only once, on all tobacco products for sale in this state, but nothing in this chapter may be construed to exempt any person taxable under any other law or under any other tax imposed under Title 82 RCW. It is the further intent and purpose of this chapter that the distributor who first possesses the tobacco product in this state is the distributor liable for the tax and that (1) for moist snuff the tax will be based on the net weight listed by the manufacturer and (2) in most other instances the tax will be based on the actual price that the distributor paid for the tobacco product, unless the distributor is affiliated with the seller. [2010 1st sp.s. c 22 s 7; 2005 c 180 s 1; 2002 c 325 s 4; 1961 c 15 s 82.26.030. Prior: 1959 ex.s. c 5 s 13.]

**Intent—Effective date—2010 1st sp.s. c 22:** See notes following RCW 82.24.020.

**Effective date—2005 c 180:** See note following RCW 82.26.105.

**Effective date—2002 c 325:** See note following RCW 82.26.010.