

**RCW 82.24.026 Additional tax imposed—Where deposited.** In addition to the tax imposed upon the sale, use, consumption, handling, possession, or distribution of cigarettes set forth in RCW 82.24.020, there is imposed a tax in an amount equal to three cents per cigarette.

Beginning July 1, 2010, the revenue collected under this section must be deposited into the general fund. [2011 c 334 § 1; 2010 1st sp.s. c 22 § 3; 2009 c 479 § 67; 2008 c 86 § 302; 2005 c 514 § 1102.]

**Effective date—2011 c 334:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 12, 2011]." [2011 c 334 § 2.]

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

**Effective date—2009 c 479:** See note following RCW 2.56.030.

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

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.