

**RCW 82.21.030 Pollution tax.** (1)(a) A tax is imposed on the privilege of possession of hazardous substances in this state. Except as provided in (b) of this subsection, the rate of the tax is seven-tenths of one percent multiplied by the wholesale value of the substance. Moneys collected under this subsection (1)(a) must be deposited in the model toxics control capital account.

(b) For the fiscal year beginning July 1, 2019, the rate of the tax on petroleum products is \$1.09 per barrel. For subsequent fiscal years, the rate of tax on petroleum products is determined pursuant to subsection (3) of this section. The tax collected under this subsection (1)(b) on petroleum products must be deposited as follows, after first depositing the tax as provided in (c) of this subsection, except that during the 2021-2023 biennium the deposit as provided in (c) of this subsection may be prorated equally across each month of the biennium:

(i) Sixty percent to the model toxics control operating account created under RCW 70A.305.180;

(ii) Twenty-five percent to the model toxics control capital account created under RCW 70A.305.190; and

(iii) Fifteen percent to the model toxics control stormwater account created under RCW 70A.305.200.

(c) Until the beginning of the ensuing biennium after the enactment of an additive transportation funding act, \$50,000,000 per biennium to the motor vehicle fund to be used exclusively for transportation stormwater activities and projects. For purposes of this subsection, "additive transportation funding act" means an act enacted after June 30, 2023, in which the combined total of new revenues deposited into the motor vehicle fund and the multimodal transportation account exceed \$2,000,000,000 per biennium attributable solely to an increase in revenue from the enactment of the act.

(d) The department must compile a list of petroleum products that are not easily measured on a per barrel basis. Petroleum products identified on the list are subject to the rate under (a) of this subsection in lieu of the volumetric rate under (b) of this subsection. The list will be made in a form and manner prescribed by the department and must be made available on the department's internet website. In compiling the list, the department may accept technical assistance from persons that sell, market, or distribute petroleum products and consider any other resource the department finds useful in compiling the list.

(2) Chapter 82.32 RCW applies to the tax imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the tax imposed in this chapter.

(3) For fiscal years beginning on or after July 1, 2020, the rate of tax on petroleum products for the previous fiscal year must be adjusted to reflect the percentage change in the implicit price deflator for nonresidential structures as published by the United States department of commerce, bureau of economic analysis for the most recent 12-month period ending December 31st of the prior year. [2023 c 68 s 3; 2022 c 182 s 313; 2021 c 333 s 705; 2020 c 20 s 1483; 2019 c 422 s 201; 1989 c 2 s 10 (Initiative Measure No. 97, approved November 8, 1988).]

**Effective date—2022 c 182 ss 313, 408-414, and 421:** "Sections 313, 408 through 414, and 421 of this act are necessary for the

immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [March 25, 2022]." [2022 c 182 s 508.]

**Intent—2022 c 182:** See note following RCW 70A.65.240.

**Effective date—2021 c 333:** See note following RCW 43.19.642.

**Effective date—Intent—2019 c 422:** See notes following RCW 82.21.010.