

**RCW 82.26.020 Tax imposed—Deposited into the general fund. (1)**

There is levied and collected a tax upon the sale, handling, or distribution of all tobacco products in this state at the following rate:

(a) For cigars except little cigars, ninety-five percent of the taxable sales price of cigars, not to exceed sixty-five cents per cigar;

(b) For all tobacco products except those covered under separate provisions of this subsection, ninety-five percent of the taxable sales price. The tax imposed on a product under this subsection must be reduced by fifty percent if that same product is issued a modified risk tobacco product order by the secretary of the United States department of health and human services pursuant to Title 21 U.S.C. Sec. 387k(g)(1), or by twenty-five percent if that same product is issued a modified risk tobacco product order by the secretary of the United States department of health and human services pursuant to Title 21 U.S.C. Sec. 387k(g)(2). The tax reduction applies during the period the modified risk tobacco product order is in effect;

(c) For moist snuff, as established in this subsection (1)(c) and computed on the net weight listed by the manufacturer:

(i) On each single unit consumer-sized can or package whose net weight is one and two-tenths ounces or less, a rate per single unit that is equal to the greater of 2.526 dollars or eighty-three and one-half percent of the cigarette tax under chapter 82.24 RCW multiplied by twenty; or

(ii) On each single unit consumer-sized can or package whose net weight is more than one and two-tenths ounces, a proportionate tax at the rate established in (c)(i) of this subsection (1) on each ounce or fractional part of an ounce; and

(d) For little cigars, an amount per cigar equal to the cigarette tax under chapter 82.24 RCW.

(2) Taxes under this section must be imposed at the time the distributor (a) brings, or causes to be brought, into this state from without the state tobacco products for sale, (b) makes, manufactures, fabricates, or stores tobacco products in this state for sale in this state, (c) ships or transports tobacco products to retailers in this state, to be sold by those retailers, or (d) handles for sale any tobacco products that are within this state but upon which tax has not been imposed.

(3) The moneys collected under this section must be deposited into the state general fund. [2019 c 445 § 404; 2010 1st sp.s. c 22 § 5; 2009 c 479 § 70; 2005 c 180 § 3; 2002 c 325 § 2; 1993 c 492 § 309; 1983 2nd ex.s. c 3 § 16; 1982 1st ex.s. c 35 § 9; 1975 1st ex.s. c 278 § 71; 1971 ex.s. c 299 § 77; 1965 ex.s. c 173 § 25; 1961 c 15 § 82.26.020. Prior: 1959 ex.s. c 5 § 12.]

**Conflict with federal requirements—Effective date—2019 c 445:**

See RCW 82.25.900 and 82.25.901.

**Automatic expiration date and tax preference performance**

**statement exemption—2019 c 445:** See note following RCW 82.08.0318.

**Application—2010 1st sp.s. c 22 § 5:** "Section 5(1) (a), (b), and

(d) of this act applies only with respect to tax liability incurred under chapter 82.26 RCW on or after May 1, 2010, for the sale,

handling, or distribution of cigars, little cigars, and other tobacco products." [2010 1st sp.s. c 22 § 10.]

**Application—2010 1st sp.s. c 22 § 5:** "Section 5(1)(c), chapter 22, Laws of 2010 1st sp. sess. applies only with respect to tax liability incurred under chapter 82.26 RCW on or after October 1, 2010, for the sale, handling, or distribution of moist snuff." [2010 1st sp.s. c 22 § 11.]

**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.

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

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

**Finding—Intent—1993 c 492:** See notes following RCW 43.20.050.

**Short title—Savings—Reservation of legislative power—Effective dates—1993 c 492:** See RCW 43.72.910 through 43.72.915.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.