

**Chapter 82.18 RCW**  
**SOLID WASTE COLLECTION TAX**

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*Solid waste management—Reduction and recycling: Chapter 70A.205 RCW.*

**RCW 82.18.010 Definitions.** For purposes of this chapter:

(1) "Solid waste collection business" means every person who receives solid waste for transfer, storage, or disposal including but not limited to all collection services, public or private dumps, transfer stations, and similar operations.

(2) "Person" shall have the meaning given in RCW 82.04.030 or any later, superseding section.

(3) "Solid waste" means garbage, trash, rubbish, or other material discarded as worthless or not economically viable for further use. The term does not include hazardous or toxic waste nor does it include material collected primarily for recycling or salvage.

(4) "Taxpayer" means that person upon whom the solid waste collection tax is imposed. [1989 c 431 § 78; 1986 c 282 § 6.]

**RCW 82.18.020 Solid waste collection tax—Revenue to public works assistance account per RCW 82.18.040.** There is imposed on each person using the solid waste services of a solid waste collection business a solid waste collection tax equal to three and six-tenths percent of the consideration charged for the services. [1989 c 431 § 79; 1986 c 282 § 7.]

**RCW 82.18.025 Tax preferences—Expiration dates.** See RCW 82.32.805 for the expiration date of new tax preferences for the tax imposed under this chapter. [2013 2nd sp.s. c 13 § 1709.]

**Effective date—2013 2nd sp.s. c 13:** See note following RCW 82.04.43393.

**RCW 82.18.030 Collection of tax.** The person collecting the charges made for using the solid waste collection business shall collect the tax imposed in this chapter. If any person charged with collecting the tax fails to bill the taxpayer for the tax, or in the alternative has not notified the taxpayer in writing of the imposition of the tax, or having collected the tax, fails to pay it to the

department in the manner prescribed by this chapter, whether such failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, he or she shall, nevertheless, be personally liable to the state for the amount of the tax. [1989 c 431 § 84; 1986 c 282 § 8.]

**RCW 82.18.040 Collection of tax—Payment to state.** (1) Taxes collected under this chapter must be held in trust until paid to the state. Except as otherwise provided in this subsection (1), taxes received by the state must be deposited in the public works assistance account created in RCW 43.155.050. For the period beginning July 1, 2011, and ending June 30, 2015, taxes received by the state under this chapter must be deposited in the general fund for general purpose expenditures. For fiscal years 2016, 2017, and 2018, one-half of the taxes received by the state under this chapter must be deposited in the general fund for general purpose expenditures and the remainder deposited in the education legacy trust account created in RCW 83.100.230. For fiscal years 2019 through 2023, taxes received by the state under this chapter must be deposited in the education legacy trust account created in RCW 83.100.230. Any person collecting the tax who appropriates or converts the tax collected is guilty of a gross misdemeanor if the money required to be collected is not available for payment on the date payment is due. If a taxpayer fails to pay the tax imposed by this chapter to the person charged with collection of the tax and the person charged with collection fails to pay the tax to the department, the department may, in its discretion, proceed directly against the taxpayer for collection of the tax.

(2) The tax is due from the taxpayer within twenty-five days from the date the taxpayer is billed by the person collecting the tax.

(3) The tax is due from the person collecting the tax at the end of the tax period in which the tax is received from the taxpayer. If the taxpayer remits only a portion of the total amount billed for taxes, consideration, and related charges, the amount remitted must be applied first to payment of the solid waste collection tax and this tax has priority over all other claims to the amount remitted. [2017 3rd sp.s. c 10 § 15; 2013 2nd sp.s. c 9 § 8; 2012 2nd sp.s. c 5 § 2; 2011 1st sp.s. c 48 § 7034; 2000 c 103 § 11; 1989 c 431 § 85; 1986 c 282 § 9.]

**Intent—Effective dates—2013 2nd sp.s. c 9:** See notes following RCW 28A.150.220.

**Effective date—2012 2nd sp.s. c 5 § 2:** "Section 2 of 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 2, 2012]." [2012 2nd sp.s. c 5 § 13.]

**Effective date—2011 1st sp.s. c 48:** See note following RCW 39.35B.050.

**RCW 82.18.050 Federal government exempt from tax.** The solid waste collection taxes imposed in this chapter shall not apply to any agency, division, or branch of the federal government or to services

rendered under a contract therewith. [1989 c 431 § 86; 1986 c 282 § 10.]

**RCW 82.18.060 No multiple taxation of single transaction.** To prevent pyramiding and multiple taxation of a single transaction, the solid waste collection taxes imposed in this chapter shall not apply to any solid waste collection business using the services of another solid waste collection business for the transfer, storage, processing, or disposal of the waste collected during the transaction.

To be eligible for this exemption, a person first must be certified by the department of revenue as a solid waste collection business. [1989 c 431 § 87; 1986 c 282 § 11.]

**RCW 82.18.070 Applicability of general administrative provisions.** Chapter 82.32 RCW applies to the taxes imposed under this chapter. [1989 c 431 § 88; 1986 c 282 § 12.]

**RCW 82.18.080 Enforcement.** The department of revenue shall have the power to enforce the taxes imposed in this chapter through appropriate rules. [1989 c 431 § 89; 1986 c 282 § 13.]