
HOUSE BILL 1918

State of Washington

67th Legislature

2022 Regular Session

By Representatives Macri and Valdez

1 AN ACT Relating to reducing emissions from outdoor power
2 equipment; amending RCW 82.08.020; adding a new section to chapter
3 82.08 RCW; adding a new section to chapter 82.12 RCW; adding a new
4 section to chapter 43.19A RCW; creating a new section; and providing
5 an expiration date.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
8 RCW to read as follows:

9 (1) The tax imposed by RCW 82.08.020 does not apply to the sale
10 of zero emission outdoor power equipment.

11 (2) Each seller of outdoor power equipment must notify potential
12 customers of the effective zero percent sales tax rate established in
13 this section for zero emission outdoor power equipment, and the
14 effective 13 percent state sales tax rate on outdoor power equipment
15 that is not zero emission outdoor power equipment under RCW
16 82.08.020(6).

17 (a) A seller of outdoor power equipment in a physical location
18 including, but not limited to, a store or booth, must satisfy the
19 requirements of this subsection by affixing a notice, label, or sign
20 to the outdoor power equipment or in a prominent manner adjacent to
21 the product, in arial font and at least 14 point type.

1 (b) A seller of outdoor power equipment that uses an electronic
2 place including, but not limited to, an internet website or dedicated
3 sales software application, must satisfy the requirements of this
4 subsection through a prominent notice that appears both in any
5 electronic spaces advertising or displaying the product, and at the
6 time of payment.

7 (3) The definitions in this subsection apply throughout this
8 section unless the context clearly requires otherwise.

9 (a) "Battery" means a secondary battery or storage cell that can
10 be charged, discharged into a load, and recharged many times; and
11 includes one of several different combinations of electrode materials
12 and electrolytes.

13 (b) "Battery pack" means a group of any number of secondary or
14 rechargeable batteries within a casing and used as a power source for
15 outdoor power equipment.

16 (c) "Fuel cell" means an electrochemical reaction that generates
17 electric energy by combining atoms of hydrogen and oxygen in the
18 presence of a catalyst.

19 (d) "Outdoor power equipment" means vegetation cutting equipment,
20 leaf blowers, leaf shredders, leaf vacuums, soil tillers, soil
21 cultivators, augers, mulchers, edgers, wood chippers, stump grinders,
22 pressure washers, snow blowers, tampers, compactors, and other
23 equipment designed or marketed for use in an outdoor setting in the
24 management of vegetation, landscaped outdoor spaces, or built spaces.

25 (e) "Vegetation cutting equipment" includes lawn mowers, riding
26 lawn mowers, hedge trimmers, string trimmers, brush cutters,
27 chainsaws, pole trimmers, pole saws, and log splitters.

28 (f) "Zero emission outdoor power equipment" means outdoor power
29 equipment that is powered by a source that does not produce exhaust
30 gas other than water. "Zero emission outdoor power equipment"
31 includes, but is not limited to, equipment powered by batteries,
32 battery packs, fuel cells, or electricity through an electric power
33 cord. "Zero emission outdoor power equipment" also includes
34 lawnmowers powered solely by human effort.

35 (4) This section expires January 1, 2033.

36 **Sec. 2.** RCW 82.08.020 and 2014 c 140 s 12 are each amended to
37 read as follows:

1 (1) There is levied and collected a tax equal to six and five-
2 tenths percent of the selling price on each retail sale in this state
3 of:

4 (a) Tangible personal property, unless the sale is specifically
5 excluded from the RCW 82.04.050 definition of retail sale;

6 (b) Digital goods, digital codes, and digital automated services,
7 if the sale is included within the RCW 82.04.050 definition of retail
8 sale;

9 (c) Services, other than digital automated services, included
10 within the RCW 82.04.050 definition of retail sale;

11 (d) Extended warranties to consumers; and

12 (e) Anything else, the sale of which is included within the RCW
13 82.04.050 definition of retail sale.

14 (2) There is levied and collected an additional tax on each
15 retail car rental, regardless of whether the vehicle is licensed in
16 this state, equal to five and nine-tenths percent of the selling
17 price. The revenue collected under this subsection must be deposited
18 in the multimodal transportation account created in RCW 47.66.070.

19 (3) Beginning July 1, 2003, there is levied and collected an
20 additional tax of three-tenths of one percent of the selling price on
21 each retail sale of a motor vehicle in this state, other than retail
22 car rentals taxed under subsection (2) of this section. The revenue
23 collected under this subsection must be deposited in the multimodal
24 transportation account created in RCW 47.66.070.

25 (4) For purposes of subsection (3) of this section, "motor
26 vehicle" has the meaning provided in RCW 46.04.320, but does not
27 include:

28 (a) Farm tractors or farm vehicles as defined in RCW 46.04.180
29 and 46.04.181, unless the farm tractor or farm vehicle is for use in
30 the production of marijuana;

31 (b) Off-road vehicles as defined in RCW 46.04.365;

32 (c) Nonhighway vehicles as defined in RCW 46.09.310; and

33 (d) Snowmobiles as defined in RCW 46.04.546.

34 (5) Beginning on December 8, 2005, 0.16 percent of the taxes
35 collected under subsection (1) of this section must be dedicated to
36 funding comprehensive performance audits required under RCW
37 43.09.470. The revenue identified in this subsection must be
38 deposited in the performance audits of government account created in
39 RCW 43.09.475.

1 (6) Beginning July 1, 2022, and until January 1, 2033, there is
2 levied and collected an additional air quality improvement tax of 6.5
3 percent of the selling price on each retail sale of outdoor power
4 equipment, as defined in section 1 of this act, that is not zero
5 emission outdoor power equipment, as defined in section 1 of this
6 act, and that is powered by an engine that produces a gross
7 horsepower of less than 25 horsepower at or below 19 kilowatts or is
8 designed to produce less than 25 horsepower.

9 (7) The taxes imposed under this chapter apply to successive
10 retail sales of the same property.

11 ~~((7))~~ (8) The rates provided in this section apply to taxes
12 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

13 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
14 RCW to read as follows:

15 (1) The tax imposed by RCW 82.12.020 does not apply to the use of
16 zero emission outdoor power equipment.

17 (2) Consistent with RCW 82.12.020(4)(a), the tax on outdoor power
18 equipment that is not zero emission outdoor power equipment that is
19 imposed by RCW 82.08.020 is levied and must be collected in an amount
20 equal to the value of the outdoor power equipment used, multiplied by
21 the applicable rate in effect for the retail sales tax under RCW
22 82.08.020, including the air quality improvement tax specified in RCW
23 82.08.020(6).

24 (3) The definitions in section 1 of this act apply to this
25 section.

26 NEW SECTION. **Sec. 4.** A new section is added to chapter 43.19A
27 RCW to read as follows:

28 (1) Beginning January 1, 2025, state agencies and local
29 governments may only purchase outdoor power equipment that is zero
30 emission outdoor power equipment.

31 (2) By December 1, 2026, the department of commerce must review
32 compliance by local governments and state agencies with the
33 requirements of this section, and must submit a brief report to the
34 appropriate committees of the legislature that addresses the
35 compliance status of each state agency and local government with the
36 requirements of this section. The compliance review must include a
37 review of the market availability, cost, and performance attributes

1 of zero emission outdoor power equipment relative to nonzero emission
2 versions of outdoor power equipment.

3 (3) For purposes of this section, "outdoor power equipment" and
4 "zero emission outdoor power equipment" have the same meaning as in
5 section 1 of this act.

6 NEW SECTION. **Sec. 5.** This section is the tax preference
7 performance statement for the tax preference contained in section 1,
8 chapter . . ., Laws of 2022 (section 1 of this act). This performance
9 statement is only intended to be used for subsequent evaluation of
10 the tax preference. It is not intended to create a private right of
11 action by any party or be used to determine eligibility for
12 preferential tax treatment.

13 (1) The legislature categorizes this tax preference as one
14 intended to induce certain designated behavior by taxpayers, as
15 indicated by RCW 82.32.808(2)(a).

16 (2) It is the legislature's specific public policy objective to
17 discourage the use of gas-powered outdoor power equipment and instead
18 encourage the use of zero emission outdoor power equipment. It is the
19 legislature's intent to support, through tax policy, reductions in
20 greenhouse gas and conventional air pollutant emissions associated
21 with outdoor power equipment usage.

22 (3) To measure the effectiveness of this tax preference in
23 achieving the specific public policy objective described in
24 subsection (2) of this section, the joint legislative audit and
25 review committee must, at minimum, review:

26 (a)(i) The number of taxpayers that receive the preference
27 established in section 1 of this act;

28 (ii) The number of taxpayers that paid the air quality
29 improvement tax established in RCW 82.08.020(6);

30 (b)(i) The total sales tax exempted as a result of the preference
31 established in section 1 of this act;

32 (ii) The total tax paid as a result of the air quality
33 improvement tax established in RCW 82.08.020(6);

34 (c)(i) The average per taxpayer exemption, calculated by dividing
35 (b)(i) by (a)(i) of this subsection;

36 (ii) The average per taxpayer air quality improvement tax paid,
37 calculated by dividing (b)(ii) by (a)(ii) of this subsection;

38 (d) The net effect on state revenues as a result of the
39 preference established in section 1 of this act together with the air

1 quality improvement tax established in RCW 82.08.020(6), calculated
2 by subtracting (b)(i) from (b)(ii) of this subsection; and

3 (e) To the extent practicable and that such data is available:

4 (i) The amount of benefit to taxpayers in each county of the
5 state as a result of the tax preference established in section 1 of
6 this act;

7 (ii) The cost to taxpayers in each county of the state as a
8 result of the air quality improvement tax established in RCW
9 82.08.020(6);

10 (iii) The amount of tax preference applied to each type or
11 category of zero emission outdoor power equipment; and

12 (iv) The amount of air quality improvement tax paid associated
13 with each type or category of outdoor power equipment.

14 (4) The joint legislative audit and review committee must, to the
15 greatest extent practicable, consider this preference in conjunction
16 with the effects of the air quality improvement tax established in
17 RCW 82.08.020(6).

18 (5) The joint legislative audit and review committee may use any
19 other data it deems necessary in performing the evaluation under this
20 section.

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