
HOUSE BILL 2122

State of Washington

66th Legislature

2019 Regular Session

By Representatives Kretz, Chapman, Fitzgibbon, Doglio, Peterson, DeBolt, Maycumber, and Blake

1 AN ACT Relating to imposing a sales and use tax on recreational
2 equipment and apparel to provide funding to the state wildlife
3 account; adding a new section to chapter 82.08 RCW; adding a new
4 section to chapter 82.12 RCW; and providing an effective date.

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

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

8 (1) In addition to the retail sales tax imposed pursuant to RCW
9 82.08.020, there is levied and collected an additional tax equal to
10 two-tenths of one percent of the selling price on each retail sale of
11 recreational equipment and apparel in this state. All moneys
12 collected must be deposited in the state wildlife account established
13 in RCW 77.12.170.

14 (2) The definitions in this subsection apply throughout this
15 section unless the context clearly requires otherwise.

16 (a) "Recreational activities" includes, but is not limited to,
17 hiking, camping, and watersports. "Recreational activities" does not
18 include equipment used primarily in organized sports such as football
19 and baseball and does not include indoor recreational activities such
20 as squash and bowling.

21 (b) "Recreational equipment and apparel" means:

1 (i) Equipment valued at two hundred dollars or more for use in
2 recreational activities, excluding:

3 (A) Firearms;

4 (B) Watercraft;

5 (C) Bicycles, including mountain bicycles for use by adults;

6 (D) Snowmobiles;

7 (E) Jet skis; and

8 (F) All-terrain vehicles; and

9 (ii) Apparel valued at two hundred dollars or more for use in
10 recreational activities.

11 (3) A person with a current recreational hunting or fishing
12 license issued pursuant to chapter 77.32 RCW who presents the license
13 at the time and place of purchase of the recreational apparel and
14 equipment is exempt from the tax imposed under this section. The
15 provisions of RCW 82.32.805 and 82.32.808 do not apply to this
16 subsection.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
18 RCW to read as follows:

19 (1) In addition to the use tax imposed pursuant to RCW 82.12.020,
20 there is levied and collected from every person in this state an
21 additional tax or excise equal to two-tenths of one percent for the
22 privilege of using within this state recreational equipment and
23 apparel. All moneys collected must be deposited in the state wildlife
24 account established in RCW 77.12.170.

25 (2) A person with a current recreational hunting or fishing
26 license issued pursuant to chapter 77.32 RCW who presents the license
27 at the time and place of purchase of the recreational apparel and
28 equipment is exempt from the tax imposed under this section. The
29 provisions of RCW 82.32.805 and 82.32.808 do not apply to this
30 subsection.

31 (3) The definitions in section 1 of this act apply to this
32 section.

33 NEW SECTION. **Sec. 3.** This act takes effect October 1, 2019.

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