
SENATE BILL 5940

State of Washington

66th Legislature

2019 Regular Session

By Senator Keiser

1 AN ACT Relating to imposing a business and occupation surtax on
2 prescription opioid drugs; adding a new section to chapter 82.04 RCW;
3 and creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04
6 RCW to read as follows:

7 (1) In addition to the tax imposed under RCW 82.04.272, an
8 additional tax is imposed upon every person engaging within the state
9 in the business of warehousing and reselling opioid drugs for human
10 use pursuant to a prescription; as to such persons, the amount of the
11 additional tax is equal to the gross income derived from the sale of
12 opioid drugs multiplied by a rate of thirty-seven percent.

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

15 (a) "Drug" has the same meaning as provided in RCW 82.08.0281.

16 (b) "Opioid" means a prescription drug that is an opiate derived
17 from the opium poppy or opiate-like that is a semi-synthetic or
18 synthetic drug including, but not limited to, morphine, codeine,
19 hydrocodone, oxycodone, fentanyl, meperidine, and methadone.

20 (c) "Prescription" has the same meaning as provided in RCW
21 82.08.0281.

1 (d) "Warehousing and reselling drugs for human use pursuant to a
2 prescription" has the same meaning as provided in RCW 82.04.272.

3 NEW SECTION. **Sec. 2.** This act applies to gross income received
4 on or after October 1, 2019.

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