Initiative Measure No. 1087

FILED
APR 13 2010
SECRETARY OF STATE
STATE OF WASHINGTON

1 AN ACT Relating to eliminating the recent soda pop tax increase;
2 amending RCW 82.--.---; and creating new sections.

3 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

4 **INTENT**

5 NEW SECTION. **Sec. 1.** Soda pop is already taxed and should not be
6 subjected to extra taxes, especially during these tough economic times.
7 This measure would eliminate the recent soda pop tax increase imposed
8 by the 2010 legislature.

9 **PROTECTING TAXPAYERS BY ELIMINATING THE RECENT SODA POP TAX INCREASE**

10 **Sec. 2.** RCW 82.--.--- and 2010 1st sp.s. c ... (2ESSB 6143) s 1402
11 are each amended to read as follows:
12 (1) From July 1, 2010, through ((~~June 30, 2013~~)) the effective date
13 of this act, a tax is imposed on every person for the privilege of
14 selling, at wholesale or retail, carbonated beverages in this state.
15 The rate of the tax is equal to two cents per twelve ounces of
16 carbonated beverages sold in this state.

(2)(a) In calculating the amount of tax due under this section, if the total amount of carbonated beverages sold in this state during the reporting period is not a whole number, the taxable quantity must be rounded as provided in (b) of this subsection.

(b) For a fraction of an ounce that is equal to or greater than one-half ounce, the taxable quantity must be rounded up to the nearest ounce. For a fraction of an ounce that is less than one-half ounce, the taxable quantity must be rounded down to the nearest ounce.

(3) Chapter 82.32 RCW applies to the tax imposed in this section. The tax reporting frequency for the tax imposed in this section must coincide with the taxpayer's reporting frequency for the tax imposed in chapter 82.04 RCW.

(4) The department may require taxpayers to report the taxable quantity of carbonated beverages in units of measure other than ounces.

(5) The tax imposed in this section is in addition to all other taxes imposed in this title on the same taxable event.

CONSTRUCTION CLAUSE

NEW SECTION. **Sec. 3.** The provisions of this act are to be liberally construed to effectuate the intent, policies, and purposes of this act.

SEVERABILITY CLAUSE

NEW SECTION. **Sec. 4.** If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

STOP THE SODA POP TAX INCREASE ACT

NEW SECTION. **Sec. 5.** This act shall be known and cited as the stop the soda pop tax increase act of 2010.

--- END ---