
SUBSTITUTE SENATE BILL 5911

State of Washington

68th Legislature

2024 Regular Session

By Senate Ways & Means (originally sponsored by Senators L. Wilson, Dozier, Wagoner, Warnick, and J. Wilson)

READ FIRST TIME 02/05/24.

1 AN ACT Relating to enhancing cancer research funding by
2 dedicating a portion of state sales tax collections in October to the
3 Andy Hill cancer research endowment fund; amending RCW 82.08.020 and
4 43.348.080; and creating a new section.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that cancer
7 continues to be the leading cause of death in Washington. The
8 legislature further finds that dedicated funding for cancer research
9 is essential for the development of lifesaving innovations that
10 detect, treat, and prevent cancer. The legislature recognizes that
11 October was the first month popularly designated as a cancer
12 awareness month, thanks to efforts begun by the American cancer
13 society nearly 40 years ago to combat breast cancer. The legislature
14 further acknowledges the need to provide ample funding for cancer
15 research and is committed to promoting healthier lives for the people
16 of this state. In furtherance of this acknowledgment, the legislature
17 intends to dedicate a portion of state sales taxes collected in the
18 month of October to the Andy Hill cancer research endowment fund.

19 **Sec. 2.** RCW 82.08.020 and 2022 c 16 s 145 are each amended to
20 read as follows:

1 (1) There is levied and collected a tax equal to (~~six and five-~~
2 ~~tenths~~) 6.5 percent of the selling price on each retail sale in this
3 state 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~~) 5.9 percent of the
17 selling price. The revenue collected under this subsection must be
18 deposited in the multimodal transportation account created in RCW
19 47.66.070.

20 (3) Beginning July 1, 2003, there is levied and collected an
21 additional tax of (~~three-tenths of one~~) 0.3 percent of the selling
22 price on each retail sale of a motor vehicle in this state, other
23 than retail car rentals taxed under subsection (2) of this section.
24 The revenue collected under this subsection must be deposited in the
25 multimodal transportation account created in RCW 47.66.070.

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

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

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

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

34 (d) Snowmobiles as defined in RCW 46.04.546.

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

1 (6)(a) Beginning October 1, 2024, and each year thereafter, 0.25
2 percent of the taxes collected under subsection (1) of this section
3 during the month of October and remitted to the department during the
4 month of November is dedicated to the Andy Hill cancer research
5 endowment fund match transfer account created in RCW 43.348.080. The
6 department must calculate the amount to be transferred under this
7 subsection and notify the state treasurer by December 31, 2024, and
8 each December 31st thereafter. The state treasurer must make the
9 transfer required under this subsection within 60 days of being
10 notified by the department.

11 (b) The calculation under (a) of this subsection must occur after
12 calculating the amount subject to the tribal retail tax compacts
13 under RCW 43.06.523.

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

16 ~~((7))~~ (8) The rates provided in this section apply to taxes
17 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

18 **Sec. 3.** RCW 43.348.080 and 2022 c 297 s 961 are each amended to
19 read as follows:

20 (1) The Andy Hill cancer research endowment fund match transfer
21 account is created ~~((in the custody of the state treasury))~~ to be
22 used solely and exclusively for the program created in RCW
23 43.348.040. Moneys in the account may be spent only after
24 appropriation. The purpose of the account is to provide matching
25 funds for the fund and administrative costs. Expenditures to fund or
26 reimburse the program administrator are not subject to the
27 requirements of subsection (4) of this section.

28 (2)(a) The legislature must appropriate a state match, up to a
29 maximum of ~~((ten million dollars))~~ \$10,000,000 annually, beginning
30 July 1, 2016, and each July 1st following the end of the fiscal year
31 from tax collections and penalties generated from enforcement of
32 state taxes on cigarettes and other tobacco products by the state
33 liquor and cannabis board or other federal, state or local law or tax
34 enforcement agency, as determined by the department of revenue. Tax
35 collections include any cigarette tax, other tobacco product tax, and
36 retail sales and use tax. Any amounts deposited into this account
37 from the tax imposed under RCW 82.25.010 in excess of the cap
38 provided in this subsection must be deposited into the foundational
39 public health services account created in RCW 82.25.015.

1 (b) Any amounts deposited into this account pursuant to RCW
2 82.08.020(6), are in addition to the state match required under (a)
3 of this subsection. The requirements under subsections (5) and (6) of
4 this section do not apply to (b) of this subsection.

5 (3) Revenues to the account must consist of deposits into the
6 account, taxes imposed on vapor products under RCW 82.25.010, the
7 transfer of retail sales tax under RCW 82.08.020(6), legislative
8 appropriations, and any gifts, grants, or donations received by the
9 department for this purpose.

10 (4) Each fiscal biennium, the legislature must appropriate to the
11 department of commerce such amounts as estimated to be the balance of
12 the account to provide state matching funds and any amounts
13 transferred to the account from the tax imposed on retail sales, as
14 required under RCW 82.08.020(6).

15 (5) Expenditures, in the form of matching funds, from the account
16 may be made only upon receipt of proof from the program administrator
17 of nonstate or private contributions to the fund for the program.
18 Expenditures, in the form of matching funds, may not exceed the total
19 amount of nonstate or private contributions.

20 (6) The department must enter into an appropriate agreement with
21 the program administrator to demonstrate exchange of consideration
22 for the matching funds.

23 (7) Moneys expended into the account in fiscal year 2023 pursuant
24 to section 706, chapter 297, Laws of 2022 are not subject to the
25 requirements of subsections (5) and (6) of this section.

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