

# 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.

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

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

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

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

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

17 **CONSTRUCTION CLAUSE**

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

21 **SEVERABILITY CLAUSE**

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

26 **STOP THE SODA POP TAX INCREASE ACT**

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

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