
HOUSE BILL 1386

State of Washington

69th Legislature

2025 Regular Session

By Representatives Thai and Berry

1 AN ACT Relating to imposing a new tax on firearms, firearm parts,
2 and ammunition; amending RCW 82.32.145; adding a new chapter to Title
3 82 RCW; creating a new section; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** Gun violence remains a persistent health
6 and safety threat for people across our state. In Washington, a
7 person is killed by a firearm every 14 hours and nearly half of all
8 suicides are from firearms.

9 According to the 2022 national veteran suicide prevention annual
10 report, when it comes to comparing veterans and United States adults
11 who died from suicide in 2020, guns were more commonly involved among
12 veterans, 71 percent, than nonveterans, 50.3 percent. Data from the
13 Washington office of firearm safety and violence prevention show
14 that, in 2021, 69 percent of all firearm-related deaths were
15 suicides. Further, deaths by gun violence is the leading cause in
16 Washington for teens between ages 15 and 19.

17 The legislature intends with this act to impose a sales and use
18 tax on ammunition statewide. The legislature further intends that the
19 revenue from this new sales and use tax will be used to maintain or
20 enhance programs that aim to prevent suicide, reduce firearm-related
21 domestic violence, and support victims services.

1 NEW SECTION. **Sec. 2.** (1) There is levied and collected a tax
2 upon each retail sale of a firearm, parts for a firearm, and
3 ammunition at the rate of 11 percent of the selling price.

4 (2) This tax is in addition to the federal, state, and local
5 sales and use tax imposed on sales of goods and services under
6 chapters 82.08, 82.12, and 82.14 RCW.

7 (3) The tax imposed under this section does not apply to sales to
8 state, local, or tribal governments for the purposes of supplying law
9 enforcement agencies and tribal law enforcement agencies.

10 (4) For the purposes of this section the following definitions
11 apply:

12 (a) "Ammunition" means any projectiles with their fuses,
13 propelling charges, or primers designed to be fired from firearms.
14 "Ammunition" includes any shotgun shell and any rifle, pistol, or
15 revolver cartridge.

16 (b) "Firearm" has the same meaning as in RCW 9.41.010.

17 (c) "Law enforcement agency" has the same meaning as in RCW
18 10.116.010.

19 NEW SECTION. **Sec. 3.** The legislature intends for the revenue
20 generated from the imposition of the tax imposed in section 2 of this
21 act during the 2025-2027 fiscal biennium be appropriated to agencies
22 and programs that are focused on gun violence prevention, including
23 domestic violence prevention, suicide prevention programs, and
24 victims services.

25 NEW SECTION. **Sec. 4.** (1) Except as otherwise provided by law
26 and to the extent not inconsistent with this chapter, chapter 82.32
27 RCW applies to the administration of taxes imposed under this
28 chapter.

29 (2) The department may adopt rules for administering the tax
30 under this chapter.

31 **Sec. 5.** RCW 82.32.145 and 2020 c 301 s 6 are each amended to
32 read as follows:

33 (1) Whenever the department has issued a warrant under RCW
34 82.32.210 for the collection of unpaid trust fund taxes from a
35 limited liability business entity and that business entity has been
36 terminated, dissolved, or abandoned, or is insolvent, the department
37 may pursue collection of the entity's unpaid trust fund taxes,

1 including penalties and interest on those taxes, against any or all
2 of the responsible individuals. For purposes of this subsection,
3 "insolvent" means the condition that results when the sum of the
4 entity's debts exceeds the fair market value of its assets. The
5 department may presume that an entity is insolvent if the entity
6 refuses to disclose to the department the nature of its assets and
7 liabilities.

8 (2) Personal liability under this section may be imposed for
9 state and local trust fund taxes.

10 (3)(a) For a responsible individual who is the current or a
11 former chief executive or chief financial officer, liability under
12 this section applies regardless of fault or whether the individual
13 was or should have been aware of the unpaid trust fund tax liability
14 of the limited liability business entity.

15 (b) For any other responsible individual, liability under this
16 section applies only if he or she willfully fails to pay or to cause
17 to be paid to the department the trust fund taxes due from the
18 limited liability business entity.

19 (4)(a) Except as provided in this subsection (4)(a), a
20 responsible individual who is the current or a former chief executive
21 or chief financial officer is liable under this section only for
22 trust fund tax liability accrued during the period that he or she was
23 the chief executive or chief financial officer. However, if the
24 responsible individual had the responsibility or duty to remit
25 payment of the limited liability business entity's trust fund taxes
26 to the department during any period of time that the person was not
27 the chief executive or chief financial officer, that individual is
28 also liable for trust fund tax liability that became due during the
29 period that he or she had the duty to remit payment of the limited
30 liability business entity's taxes to the department but was not the
31 chief executive or chief financial officer.

32 (b) All other responsible individuals are liable under this
33 section only for trust fund tax liability that became due during the
34 period he or she had the responsibility or duty to remit payment of
35 the limited liability business entity's taxes to the department.

36 (5) Persons described in subsection (3)(b) of this section are
37 exempt from liability under this section in situations where
38 nonpayment of the limited liability business entity's trust fund
39 taxes is due to reasons beyond their control as determined by the
40 department by rule.

1 (6) Any person having been issued a notice of assessment under
2 this section is entitled to the appeal procedures under RCW
3 82.32.160, 82.32.170, 82.32.180, 82.32.190, and 82.32.200.

4 (7) This section does not relieve the limited liability business
5 entity of its trust fund tax liability or otherwise impair other tax
6 collection remedies afforded by law.

7 (8) Collection authority and procedures prescribed in this
8 chapter apply to collections under this section.

9 (9) The definitions in this subsection apply throughout this
10 section unless the context clearly requires otherwise.

11 (a) "Chief executive" means: The president of a corporation; or
12 for other entities or organizations other than corporations or if the
13 corporation does not have a president as one of its officers, the
14 highest ranking executive manager or administrator in charge of the
15 management of the company or organization.

16 (b) "Chief financial officer" means: The treasurer of a
17 corporation; or for entities or organizations other than corporations
18 or if a corporation does not have a treasurer as one of its officers,
19 the highest senior manager who is responsible for overseeing the
20 financial activities of the entire company or organization.

21 (c) "Limited liability business entity" means a type of business
22 entity that generally shields its owners from personal liability for
23 the debts, obligations, and liabilities of the entity, or a business
24 entity that is managed or owned in whole or in part by an entity that
25 generally shields its owners from personal liability for the debts,
26 obligations, and liabilities of the entity. Limited liability
27 business entities include corporations, limited liability companies,
28 limited liability partnerships, trusts, general partnerships and
29 joint ventures in which one or more of the partners or parties are
30 also limited liability business entities, and limited partnerships in
31 which one or more of the general partners are also limited liability
32 business entities.

33 (d) "Manager" has the same meaning as in RCW 25.15.006.

34 (e) "Member" has the same meaning as in RCW 25.15.006, except
35 that the term only includes members of member-managed limited
36 liability companies.

37 (f) "Officer" means any officer or assistant officer of a
38 corporation, including the president, vice president, secretary, and
39 treasurer.

1 (g)(i) "Responsible individual" includes any current or former
2 officer, manager, member, partner, or trustee of a limited liability
3 business entity with an unpaid tax warrant issued by the department.

4 (ii) "Responsible individual" also includes any current or former
5 employee or other individual, but only if the individual had the
6 responsibility or duty to remit payment of the limited liability
7 business entity's unpaid trust fund tax liability reflected in a tax
8 warrant issued by the department.

9 (iii) Whenever any taxpayer has one or more limited liability
10 business entities as a member, manager, or partner, "responsible
11 individual" also includes any current and former officers, members,
12 or managers of the limited liability business entity or entities or
13 of any other limited liability business entity involved directly in
14 the management of the taxpayer. For purposes of this subsection
15 (9)(g)(iii), "taxpayer" means a limited liability business entity
16 with an unpaid tax warrant issued against it by the department.

17 (h) "Trust fund taxes" means taxes collected from purchasers and
18 held in trust under RCW 82.08.050, including taxes imposed under RCW
19 82.08.020, 82.08.150, ~~((and))~~ 82.51.010, and section 2 of this act.

20 (i) "Willfully fails to pay or to cause to be paid" means that
21 the failure was the result of an intentional, conscious, and
22 voluntary course of action.

23 NEW SECTION. **Sec. 6.** Sections 1 through 4 of this act
24 constitute a new chapter in Title 82 RCW.

25 NEW SECTION. **Sec. 7.** RCW 82.32.805 and 82.32.808 do not apply
26 to this act.

27 NEW SECTION. **Sec. 8.** If any provision of this act or its
28 application to any person or circumstance is held invalid, the
29 remainder of the act or the application of the provision to other
30 persons or circumstances is not affected.

31 NEW SECTION. **Sec. 9.** This act takes effect January 1, 2026.

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