

# Special Notice

*Intended audience: Paint manufacturers, paint distributors, paint retailers and paint consumers.*

**June 22, 2021**

## Architectural Paint Stewardship Assessment (Paint Stewardship Fee)

In 2019 the legislature enacted legislation to manage unused architectural paint ([Chapter 70A.515 RCW](#)). This program requires all manufacturers, distributors, and retailers of paint to participate. The Department of Ecology administers this program.

To pay for this program, beginning April 1, 2021, a paint stewardship fee must be added to the purchase price of architectural paint sold in or into Washington.

### When does this fee begin?

The fee began on April 1, 2021.

### Is the Paint Stewardship Fee subject to retail sales tax?

Yes. The paint stewardship fee is considered to be part of the selling price of the paint. Therefore, this fee is subject to retail sales tax when sold to the end consumer, even if the amount of the fee is separately stated on the receipt or invoice.

### Is the amount of the fee subject to B&O tax?

No. The amount of the fee is deductible from your gross income for B&O tax purposes, regardless of whether the sale is a wholesale sale or retail sale.

You should report the amount of the fee under the proper selling classification (Wholesaling or Retailing) as part of your gross income and then take the deduction for "Paint Stewardship Fee".

To keep track of all the deductible fee amounts, the department suggests paint sellers separately state the paint stewardship fee on their receipts and invoices to the customers.

## Where can I find more information on the paint stewardship program?

For more information, including applicable fee amounts and where to send the fees, see the Washington Paint Stewardship Program Plan on [Department of Ecology's website](#).

Do **not** send the paint stewardship fees to the Department of Revenue.

### More information

- [SHB 1652, Chapter 344, Laws of 2019](#).
- [RCW 82.04.765](#).