

Litter tax on prepared food

When does litter tax apply?

Litter tax applies when sales of food and beverages are:

- Assumed that the food will be eaten away from the seller's place of business.
- Packaged for sale in take-out or to-go containers.
- Wrapped in a way that makes it easy to carry the food away from the seller's premises.
- Catered meals and beverages served with disposable plates, forks, spoons, cups, etc.

When does litter tax not apply?

Litter tax does not apply when food or beverages are served:

- For immediate consumption indoors at the seller's place of business, or
- Served for immediate consumption at an eating area that is connected to the seller's place of business, and that is controlled by the seller (such as a deck or patio), or
- With reusable dishes and utensils to a customer on the seller's premise for immediate consumption (even if the customer only eats part of the meal and requests "to go" containers to take leftovers home).
- A catered meal if it is served on or with reusable dishes and eating utensils.

It is assumed that popcorn sales at movie theaters are for consumption at the seller's premises and are not subject to litter tax.

How are the exempt sales recorded?

Sellers must track and distinguish sales for *immediate consumption on its premises* from its other sales.

General information about litter tax

Litter tax applies to sales of certain products that contribute to litter problems. The specific products are defined in WAC 458-20-243. The litter tax rate is .00015 (.015%).

References

- WAC 458-20-243 - Litter tax



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