
SUBSTITUTE SENATE BILL 6247

State of Washington **64th Legislature** **2016 Regular Session**

By Senate Ways & Means (originally sponsored by Senators Angel, Takko, and Bailey)

READ FIRST TIME 03/04/16.

1 AN ACT Relating to exempting from state and local taxes on-site
2 sewage system fees required by a local government to be paid by an
3 on-site sewage system owner to an on-site sewage system contractor or
4 inspector; adding a new section to chapter 82.04 RCW; adding a new
5 section to chapter 82.08 RCW; adding a new section to chapter 82.12
6 RCW; creating new sections; and declaring an emergency.

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

8 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
9 performance statement for the tax preferences contained in sections
10 2, 3, and 4 of this act. This performance statement is only intended
11 to be used for subsequent evaluation of the tax preference. It is not
12 intended to create a private right of action by any party or be used
13 to determine eligibility for preferential tax treatment.

14 (2) The legislature categorizes these tax preferences as intended
15 to reduce structural inefficiencies in the tax structure as indicated
16 in RCW 82.32.808(2)(d).

17 (3) It is the legislature's specific public policy objective to
18 reduce structural inefficiencies in the tax structure. It is the
19 legislature's intent to provide permanent tax relief to correct the
20 structural inefficiencies with regard to local government fees paid
21 by an on-site sewage system owner to a certified on-site sewage

1 system contractor or inspector. Because this exemption is intended to
2 be permanent, the exemption established in this act is not subject to
3 the ten-year expiration provision in RCW 82.32.805(1)(a).

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04
5 RCW to read as follows:

6 (1) This chapter does not apply to reporting fees paid by an on-
7 site sewage system owner to a certified on-site sewage system service
8 provider if such fees are paid by the contractor or inspector to the
9 local government imposing the fee.

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

12 (a) "Certified on-site sewage system service provider" means
13 businesses that are certified by a local government to provide
14 operations and maintenance inspections of on-site sewage systems.

15 (b) "On-site sewage system" has the same meaning as in RCW
16 70.118B.010.

17 (c) "On-site sewage system owner" means the owner of an on-site
18 sewage system required by a local government to be inspected and
19 maintained.

20 (d) "Reporting fees" means inspection and pumping reporting fees
21 required by a local government.

22 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08
23 RCW to read as follows:

24 (1) The tax levied by RCW 82.08.020 does not apply to reporting
25 fees paid by an on-site sewage system owner to a certified on-site
26 sewage system service provider if such fees are paid by the
27 contractor or inspector to the local government imposing the fee.

28 (2) The definitions in section 2 of this act apply to this
29 section.

30 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12
31 RCW to read as follows:

32 (1) The provisions of this chapter do not apply to reporting fees
33 paid by an on-site sewage system owner to a certified on-site sewage
34 system service provider if such fees are paid by the contractor or
35 inspector to the local government imposing the fee.

36 (2) The definitions in section 2 of this act apply to this
37 section.

1 NEW SECTION. **Sec. 5.** RCW 82.32.805 and 82.32.808 do not apply
2 to this act.

3 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of
5 the state government and its existing public institutions, and takes
6 effect immediately.

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