

---

SENATE BILL 5435

---

State of Washington

52nd Legislature

1991 Regular Session

By Senators L. Kreidler, Metcalf, Owen, Amondson, Sutherland, Snyder, Patterson, Oke, Wojahn and Conner.

Read first time January 31, 1991. Referred to Committee on Environment & Natural Resources.

1 AN ACT Relating to the taxation of redeemable credits or deposits  
2 on automotive products; and amending RCW 70.95.030 and 82.04.070.

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

4 **Sec. 1.** RCW 70.95.030 and 1989 c 431 s 2 are each amended to read  
5 as follows:

6 As used in this chapter, unless the context indicates otherwise:

7 (1) "City" means every incorporated city and town.

8 (2) "Commission" means the utilities and transportation commission.

9 (3) "Committee" means the state solid waste advisory committee.

10 (4) "Department" means the department of ecology.

11 (5) "Director" means the director of the department of ecology.

12 (6) "Disposal site" means the location where any final treatment,  
13 utilization, processing, or deposit of solid waste occurs.

1 (7) "Energy recovery" means a process operating under federal and  
2 state environmental laws and regulations for converting solid waste  
3 into usable energy and for reducing the volume of solid waste.

4 (8) "Functional standards" means criteria for solid waste handling  
5 expressed in terms of expected performance or solid waste handling  
6 functions.

7 (9) "Incineration" means a process of reducing the volume of solid  
8 waste operating under federal and state environmental laws and  
9 regulations by use of an enclosed device using controlled flame  
10 combustion.

11 (10) "Jurisdictional health department" means city, county, city-  
12 county, or district public health department.

13 (11) "Landfill" means a disposal facility or part of a facility at  
14 which solid waste is placed in or on land and which is not a land  
15 treatment facility.

16 (12) "Local government" means a city, town, or county.

17 (13) "Person" means individual, firm, association, copartnership,  
18 political subdivision, government agency, municipality, industry,  
19 public or private corporation, or any other entity whatsoever.

20 (14) "Recyclable materials" means those solid wastes that are  
21 separated for recycling or reuse, such as papers, metals, and glass,  
22 that are identified as recyclable material pursuant to a local  
23 comprehensive solid waste plan. Prior to the adoption of the local  
24 comprehensive solid waste plan, adopted pursuant to RCW 70.95.110(2),  
25 local governments may identify recyclable materials by ordinance from  
26 July 23, 1989.

27 (15) "Recycling" means transforming or remanufacturing waste  
28 materials into usable or marketable materials for use other than  
29 landfill disposal or incineration.

1       (16) "Redeemable credits or deposits" means a refundable sum of  
2 money or value paid by a purchaser, separate from and in excess of the  
3 sales price, received by a seller to induce the return of used  
4 automotive products such as batteries, starters, and brakes for the  
5 purposes of maximizing waste reduction, reuse, recycling, or  
6 remanufacture.

7       (17) "Solid waste" or "wastes" means all putrescible and  
8 nonputrescible solid and semisolid wastes including, but not limited  
9 to, garbage, rubbish, ashes, industrial wastes, swill, demolition and  
10 construction wastes, abandoned vehicles or parts thereof, and  
11 recyclable materials.

12       (~~(17)~~) (18) "Solid waste handling" means the management, storage,  
13 collection, transportation, treatment, utilization, processing, and  
14 final disposal of solid wastes, including the recovery and recycling of  
15 materials from solid wastes, the recovery of energy resources from  
16 solid wastes or the conversion of the energy in solid wastes to more  
17 useful forms or combinations thereof.

18       (~~(18)~~) (19) "Source separation" means the separation of different  
19 kinds of solid waste at the place where the waste originates.

20       (~~(19)~~) (20) "Vehicle" includes every device physically capable of  
21 being moved upon a public or private highway, road, street, or  
22 watercourse and in, upon, or by which any person or property is or may  
23 be transported or drawn upon a public or private highway, road, street,  
24 or watercourse, except devices moved by human or animal power or used  
25 exclusively upon stationary rails or tracks.

26       (~~(20)~~) (21) "Waste reduction" means reducing the amount or  
27 toxicity of waste generated or reusing materials.

28       **Sec. 2.** RCW 82.04.070 and 1961 c 15 s 82.04.070 are each amended  
29 to read as follows:

1 "Gross proceeds of sales" means the value proceeding or accruing  
2 from the sale of tangible personal property and/or for services  
3 rendered, without any deduction on account of the cost of property  
4 sold, the cost of materials used, labor costs, interest, discount paid,  
5 delivery costs, taxes, or any other expense whatsoever paid or accrued  
6 and without any deduction on account of losses. "Gross proceeds of  
7 sales" shall not include redeemable credits or deposits as defined in  
8 RCW 70.95.030 received from or redeemed to a purchaser of automotive  
9 products, or any values ascribed, attributed, or imputed to the  
10 returned automotive product retained by the seller that do not exceed  
11 the deposit redeemed to the purchaser.