

2 SB 5151 - S COMM AMD
3 By Committee on Transportation

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5 Strike everything after the enacting clause and insert the
6 following:

7 NEW SECTION. **Sec. 1.** As used in this chapter "studded tire"
8 means a tire having on its periphery a block, flange, cleat, spike, or
9 metal stud imbedded within the tire, or other protuberance of material
10 other than rubber that projects beyond the tread of the traction
11 surface of the tire. This section does not apply to tires used for
12 farm machinery that are not primarily used upon a paved roadway.

13 NEW SECTION. **Sec. 2.** A tax is levied and shall be collected upon
14 the sale, use, or distribution of each studded tire in this state at
15 the rate of twenty-five dollars per studded tire, regardless of the
16 wholesale or retail value of the studded tire. The retailer shall
17 collect the tax at the point of sale or distribution to the purchaser.

18 NEW SECTION. **Sec. 3.** (1) The taxes levied by this chapter are due
19 for payment monthly. Within twenty-five days after the end of the
20 month in which the taxable activity occurs, the retailer shall send the
21 amount of the tax with a detailed report to the department of revenue,
22 acting in a custodial capacity, for deposit in the motor vehicle fund.

23 (2) Chapter 82.32 RCW applies to the taxes imposed in this chapter.
24 The tax due dates, reporting periods, and return requirements
25 applicable to chapter 82.04 RCW apply equally to the taxes imposed in
26 this chapter.

27 NEW SECTION. **Sec. 4.** Sections 1 through 3 of this act shall
28 constitute a new chapter in Title 82 RCW."

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4 In line 1 of the title, after "tires;" strike the remainder of the
5 title and insert "; and adding a new chapter to Title 82 RCW."

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