## FINAL BILL REPORT

## **SHB 2662**

C 136 L 94 Synopsis as Enacted

Brief Description: Modifying hazardous waste fees.

By House Committee on Revenue (originally sponsored by Representatives Holm, Foreman, G. Fisher, Dunshee, Patterson, Dorn, Lemmon, Basich, Ogden, Jones, Finkbeiner, Moak, Kremen, Springer, Roland, King, Cothern, Morris, J. Kohl and L. Johnson; by request of Department of Revenue).

House Committee on Revenue Senate Committee on Ecology & Parks Senate Committee on Ways & Means

**Background:** A hazardous waste education fee of \$35 is assessed on known and potential generators of hazardous wastes. Failure to pay the fee results in a penalty of three times the amount of the unpaid fee for a total potential liability of \$140. The Department of Revenue collects the fee.

Late payment of excise taxes to the Department of Revenue results in penalties of 5 percent if paid after the due date, 10 percent if 30 days late and 20 percent if 60 days late.

Summary: The act suspends collection of the hazardous waste education fee from potential generators of hazardous wastes for one year (1994). The penalty of three times the amount of the unpaid fee is replaced with the lower penalties used for excise taxes collected by the Department of Revenue.

## Votes on Final Passage:

House 95 0 Senate 49 0

Effective: June 9, 1994