

SENATE BILL REPORT

SHB 2662

AS REPORTED BY COMMITTEE ON WAYS & MEANS, FEBRUARY 23, 1994

Brief Description: Modifying hazardous waste fees.

SPONSORS: 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, Cothorn, Morris, J. Kohl and L. Johnson; by request of Department of Revenue)

HOUSE COMMITTEE ON REVENUE

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: Do pass.

Signed by Senators Rinehart, Chairman; Quigley, Vice Chairman; Anderson, Bauer, Bluechel, Cantu, Gaspard, Hargrove, Hochstatter, Ludwig, McDonald, Moyer, Owen, Pelz, Roach, L. Smith, Snyder, Spanel, Sutherland, Talmadge, West, Williams and Wojahn.

Staff: Terry Wilson (786-7715)

Hearing Dates: February 22, 1994; February 23, 1994

BACKGROUND:

A fee of \$35 is assessed on known and potential generators of hazardous wastes to fund an education program to reduce hazardous substance uses and the generation of hazardous waste. 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 hazardous waste education fee shall not be imposed on 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. Technical changes are made to delete obsolete dates.

Appropriation: none

Revenue: none

Fiscal Note: available

TESTIMONY FOR:

The fees from known generators and the current balance in the account is sufficient to cover the programs funded by the fee. There are many objections to the potential generator fee. Only 40 percent pay and it is not cost effective to try to collect from the other 60 percent.

TESTIMONY AGAINST: None

TESTIFIED: Ryan Spiller, Dept. of Revenue (pro)