
HOUSE BILL 2930

State of Washington

55th Legislature

1998 Regular Session

By Representatives Lisk, Kessler, Van Luven, Morris, Robertson, Doumit, Grant, Carrell, Mulliken, Hatfield, Huff, Quall, Linville, Kastama, Butler, Dunshee, Gardner, Pennington, B. Thomas and O'Brien

Read first time 01/22/98. Referred to Committee on Finance.

1 AN ACT Relating to carbonated beverage taxes; adding a new section
2 to chapter 82.04 RCW; and providing an effective date.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
5 to read as follows:

6 (1) In computing the tax imposed under this chapter, a taxpayer may
7 claim a credit for the amount of the taxes imposed under RCW 82.64.020
8 and paid to a wholesaler or to the department. Credits shall not
9 exceed the amount of tax paid by the taxpayer under this chapter during
10 the reporting period. Credits in excess of tax paid under this chapter
11 in a reporting period may be carried forward to future reporting
12 periods for a maximum of one year.

13 (2) For the purposes of this section, "taxpayer" does not include
14 a wholesaler with respect to tax collected by the wholesaler and paid
15 to the department under RCW 82.64.050.

16 NEW SECTION. **Sec. 2.** This act takes effect July 1, 1998.

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