
SUBSTITUTE SENATE BILL 6602

State of Washington

55th Legislature

1998 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Anderson, Loveland, Bauer, Long, Goings, B. Sheldon, Strannigan, Benton, Rossi, Swecker, West, Schow and Oke)

Read first time . Referred to Committee on .

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 fifty percent of the amount of the taxes imposed
8 under RCW 82.64.020 and paid to a wholesaler or to the department.
9 Credits shall not exceed the amount of tax paid by the taxpayer under
10 this chapter during the reporting period. Credits in excess of tax
11 paid under this chapter in a reporting period may be carried forward to
12 future reporting 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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