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**SENATE BILL 6602**

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**State of Washington**

**55th Legislature**

**1998 Regular Session**

**By** Senators Anderson, Loveland, Bauer, Long, Goings, B. Sheldon, Strannigan, Benton, Rossi, Swecker, West, Schow and Oke

Read first time 01/22/98. Referred to Committee on Ways & Means.

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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