
HOUSE BILL 1694

State of Washington

56th Legislature

1999 Regular Session

By Representatives Dunn and Mielke

Read first time 02/02/1999. Referred to Committee on Finance.

1 AN ACT Relating to a tobacco tax credit for taxes paid to ultimate
2 consumers outside of the state; and amending RCW 82.26.110.

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

4 **Sec. 1.** RCW 82.26.110 and 1975 1st ex.s. c 278 s 76 are each
5 amended to read as follows:

6 Where tobacco products upon which the tax imposed by this chapter
7 has been reported and paid, are shipped or transported by the
8 distributor to retailers (~~without~~) outside the state or to the
9 ultimate consumer outside of the state, to be sold by those retailers,
10 or are returned to the manufacturer by the distributor or destroyed by
11 the distributor or to be used by the ultimate consumer, credit of such
12 tax may be made to the distributor in accordance with regulations
13 prescribed by the department of revenue.

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