
HOUSE BILL 2938

State of Washington 56th Legislature 2000 Regular Session

By Representatives Barlean, DeBolt, Ericksen and Koster

Read first time 01/24/2000. Referred to Committee on Finance.

1 AN ACT Relating to excise tax relief for food processors; adding a
2 new section 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) A credit is allowed against the tax imposed under this chapter,
7 equal to 0.138 percent of the difference between a taxpayer's food
8 processing wages and the taxpayer's adjusted food processing wages.
9 Credits under this section are limited to the amount of tax imposed by
10 this chapter. Any unused excess credit in a reporting period may be
11 carried forward to future reporting periods for a maximum of one year.

12 (2) The definitions in this subsection apply for the purposes of
13 this section.

14 (a) "Adjusted food processing wages" means the amount of wages a
15 taxpayer would have paid to employees engaged in activities subject to
16 tax under RCW 82.04.260 (1), (2), and (4) if such employees had been
17 paid an average annual wage computed under this section. This average
18 annual wage shall be computed in the same manner and at the same time
19 as the average annual wage defined in RCW 50.04.355, using information

1 from taxpayers in eastern Washington reporting taxes under RCW
2 82.04.260 (1), (2), and (4).

3 (b) "Food processing wages" means wages actually paid for
4 activities subject to tax under RCW 82.04.260 (1), (2), and (4).

5 (3) The department shall inform taxpayers paying taxes under
6 82.04.260 (1), (2), and (4) of the average annual wage computed under
7 subsection (2)(a) of this section.

8 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2000.

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