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SENATE BILL 6724

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State of Washington                      56th Legislature                      2000 Regular Session

By Senators Hale, Loveland, Rossi, West, Snyder and Rasmussen

Read first time 01/25/2000. Referred to Committee on Ways & Means.

1            AN ACT Relating to exempting privatization contracts for the  
2 treatment of radioactive waste and hazardous substances from property  
3 taxes; and adding a new section to chapter 84.36 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 84.36 RCW  
6 to read as follows:

7            (1) The following property is exempt from taxation: All personal  
8 property located on land owned by the United States, or an  
9 instrumentality of the United States, at the Hanford reservation and  
10 the personal property is exclusively used in the performance of a  
11 contract to pretreat, treat, vitrify, and immobilize tank waste under  
12 subsection (2) of this section.

13            (2) To qualify for this exemption, the personal property must be  
14 owned by a person that has a privatization contract to pretreat, treat,  
15 vitrify, and immobilize tank waste located at the Hanford reservation.  
16 A privatization contract, for purposes of this section, means a  
17 contract in which the United States, or an instrumentality of the  
18 United States, has designated the other contracting party as a party

1 responsible for carrying out tank waste clean-up operations at the  
2 Hanford reservation.

3 (3) An inadvertent use of property, which otherwise qualifies for  
4 an exemption under this section, in a manner inconsistent with the  
5 purpose for which the exemption is granted does not nullify the  
6 exemption if the inadvertent use is not part of a pattern of use. A  
7 pattern of use is presumed when an inadvertent use is repeated in the  
8 same assessment year or in two or more successive assessment years.

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