

FINAL BILL REPORT

ESSB 6060

C 105 L 02
Synopsis as Enacted

Brief Description: Updating references for purposes of the hazardous substances tax.

Sponsors: Senate Committee on Ways & Means (originally sponsored by Senator Fraser; by request of Department of Revenue).

Senate Committee on Ways & Means
House Committee on Finance

Background: A state tax is imposed on the first possession of a hazardous substance in this state. The rate of tax is 0.7 percent of the wholesale value. Proceeds of the tax are deposited 47.1 percent into the state toxics control account and 52.9 percent into the local toxics control account.

Taxable hazardous substances include:

- (1) Hazardous substances under the Federal Comprehensive Environmental Response, Compensation, and Liability Act as of March 1, 1989;
- (2) Petroleum products; and
- (3) Pesticides required to be registered under the Federal Insecticide, Fungicide and Rodenticide Act.

Summary: References to the federal acts are updated. Taxable hazardous substances under the Federal Comprehensive Environmental Response, Compensation, and Liability Act are updated to reflect the hazardous substances under the act as of March 1, 2002. Excepted are non-compound metals in solid form in a particle larger than 100 micrometers in diameter. Taxable pesticides required to be registered are limited to those required to be registered as of August 3, 1996, the last date the act was amended.

Votes on Final Passage:

Senate	47 0
House	96 0

Effective: July 1, 2002