
HOUSE BILL 1762

State of Washington

57th Legislature

2001 Regular Session

By Representatives Kessler, Lisk, Cairnes, Morris, Eickmeyer, Marine, Roach, Talcott, Armstrong, Linville, Schoesler, Campbell, Esser, Casada, Bush and Mulliken

Read first time 02/02/2001. Referred to Committee on Finance.

1 AN ACT Relating to syrup taxes; adding a new section to chapter
2 82.04 RCW; providing an effective date; and declaring an emergency.

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 all taxes imposed under RCW 82.64.020 and paid to a
8 wholesaler or to the department. Credits shall not exceed the amount
9 of tax paid by the taxpayer under this chapter during the reporting
10 period. Credits in excess of tax paid under this chapter in a
11 reporting period may be carried forward to future reporting periods for
12 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 is necessary for the immediate
17 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and takes effect
2 July 1, 2001.

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