
SENATE BILL 6060

State of Washington

57th Legislature

2001 Regular Session

By Senator Fraser; by request of Department of Revenue

Read first time 02/15/2001. Referred to Committee on Environment,
Energy & Water.

1 AN ACT Relating to updating references for purposes of the
2 hazardous substance tax for periods beginning August 1, 2001; amending
3 RCW 82.21.020; and providing an effective date.

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

5 **Sec. 1.** RCW 82.21.020 and 1989 c 2 s 9 are each amended to read as
6 follows:

7 Unless the context clearly requires otherwise, the definitions in
8 this section apply throughout this chapter.

9 (1) "Hazardous substance" means:

10 (a) Any substance that, on March 1, (~~1989~~) 2001, is a hazardous
11 substance under section 101(14) of the federal comprehensive
12 environmental response, compensation, and liability act of 1980, 42
13 U.S.C. Sec. 9601(14), as amended by Public Law 99-499, except that
14 hazardous substance does not include the following noncompound metals
15 when in solid form in a particle larger than one hundred micrometers
16 (0.004 inches) in diameter: Antimony, arsenic, beryllium, cadmium,
17 chromium, copper, lead, nickel, selenium, silver, thallium, or zinc;

18 (b) Petroleum products;

1 (c) Any pesticide product required as of August 3, 1996, to be
2 registered under section 136(a) of the federal insecticide, fungicide
3 and rodenticide act, 7 U.S.C. 136 et seq.; and

4 (d) Any other substance, category of substance, and any product or
5 category of product determined by the director of ecology by rule to
6 present a threat to human health or the environment if released into
7 the environment. The director of ecology shall not add or delete
8 substances from this definition more often than twice during each
9 calendar year. For tax purposes, changes in this definition shall take
10 effect on the first day of the next month that is at least thirty days
11 after the effective date of the rule. The word "product" or "products"
12 as used in this paragraph (d) means an item or items containing both:
13 (i) One or more substances that are hazardous substances under (a),
14 (b), or (c) of this subsection or that are substances or categories of
15 substances determined under this paragraph (d) to present a threat to
16 human health or the environment if released into the environment; and
17 (ii) one or more substances that are not hazardous substances.

18 (2) "Petroleum product" means plant condensate, lubricating oil,
19 gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil,
20 residual oil, liquefied or liquefiable gases such as butane, ethane,
21 and propane, and every other product derived from the refining of crude
22 oil, but the term does not include crude oil.

23 (3) "Possession" means the control of a hazardous substance located
24 within this state and includes both actual and constructive possession.
25 "Actual possession" occurs when the person with control has physical
26 possession. "Constructive possession" occurs when the person with
27 control does not have physical possession. "Control" means the power
28 to sell or use a hazardous substance or to authorize the sale or use by
29 another.

30 (4) "Previously taxed hazardous substance" means a hazardous
31 substance in respect to which a tax has been paid under this chapter
32 and which has not been remanufactured or reprocessed in any manner
33 (other than mere repackaging or recycling for beneficial reuse) since
34 the tax was paid.

35 (5) "Wholesale value" means fair market wholesale value, determined
36 as nearly as possible according to the wholesale selling price at the
37 place of use of similar substances of like quality and character, in
38 accordance with rules of the department.

1 (6) Except for terms defined in this section, the definitions in
2 chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

3 NEW SECTION. **Sec. 2.** This act takes effect August 1, 2001.

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