

SHB 2929 - S COMM AMD
By Committee on Agriculture

ADOPTED 03/11/2004

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** The legislature finds that the recent
4 occurrence of bovine spongiform encephalopathy and the resulting bans
5 on beef imports from the United States have had a severe economic
6 impact on the state's beef processing industry. The legislature
7 intends to provide temporary business and occupation tax relief for
8 Washington's beef processors.

9 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
10 to read as follows:

11 (1) In computing tax there may be deducted from the measure of tax
12 those amounts received for:

13 (a) Slaughtering cattle, but only if the taxpayer sells the
14 resulting slaughtered cattle at wholesale and not at retail;

15 (b) Breaking or processing perishable beef products, but only if
16 the perishable beef products are derived from cattle slaughtered by the
17 taxpayer and sold at wholesale only and not at retail;

18 (c) Wholesale sales of perishable beef products derived from cattle
19 slaughtered by the taxpayer;

20 (d) Processing nonperishable beef products, but only if the
21 products are derived from cattle slaughtered by the taxpayer and sold
22 at wholesale only and not at retail; and

23 (e) Wholesale sales of nonperishable beef products derived from
24 cattle slaughtered by the taxpayer.

25 (2) For the purposes of this section, "beef products" means the
26 carcass, parts of carcass, meat, and meat by-products, derived
27 exclusively from cattle and containing no other ingredients.

28 (3) The deduction allowed under this section is allowed only for
29 tax liability incurred after the effective date of this section and

1 until the first day of the month following the date on which the bans
2 on the importation of beef and beef products from the United States of
3 America by Japan, Mexico, and the Republic of South Korea have all been
4 lifted.

5 (4) The department must provide notice, on the department's web
6 site, of the date on which this deduction is no longer available. The
7 notice required by this section does not affect the availability of the
8 deduction under this section.

9 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
10 preservation of the public peace, health, or safety, or support of the
11 state government and its existing public institutions, and takes effect
12 immediately."

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13 On page 1, line 2 of the title, after "products;" strike the
14 remainder of the title and insert "adding a new section to chapter
15 82.04 RCW; creating a new section; and declaring an emergency."

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