

CERTIFICATION OF ENROLLMENT

ENGROSSED HOUSE BILL 2146

58th Legislature
2003 Regular Session

Passed by the House April 22, 2003
Yeas 96 Nays 1

Speaker of the House of Representatives

Passed by the Senate April 10, 2003
Yeas 47 Nays 2

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Cynthia Zehnder, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 2146** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

ENGROSSED HOUSE BILL 2146

AS AMENDED BY THE SENATE

Passed Legislature - 2003 Regular Session

State of Washington 58th Legislature 2003 Regular Session

By Representatives Tom, Sullivan and Eickmeyer

Read first time 02/26/2003. Referred to Committee on Technology,
Telecommunications & Energy.

1 AN ACT Relating to tax incentives for wood biomass fuel production,
2 distribution, and retail sale; amending RCW 82.29A.135 and 82.04.260;
3 adding a new section to chapter 84.36 RCW; adding a new section to
4 chapter 82.04 RCW; adding a new section to chapter 82.08 RCW; adding a
5 new section to chapter 82.12 RCW; adding a new chapter to Title 82 RCW;
6 creating new sections; providing effective dates; providing expiration
7 dates; and declaring an emergency.

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

9 NEW SECTION. **Sec. 1.** Unless the context clearly requires
10 otherwise, the definitions in this section apply throughout this
11 chapter.

12 (1) "Applicant" means a person applying for a tax deferral under
13 this chapter.

14 (2) "Department" means the department of revenue.

15 (3) "Eligible area" means a county with fewer than one hundred
16 persons per square mile as determined annually by the office of
17 financial management and published by the department effective for the
18 period July 1st through June 30th, or a county that has a population of

1 less than two hundred twenty-five thousand as determined by the office
2 of financial management and has an area greater than two hundred
3 twenty-five square miles.

4 (4)(a) "Eligible investment project" means an investment project in
5 an eligible area.

6 (b) The lessor or owner of a qualified building is not eligible for
7 a deferral unless the underlying ownership of the buildings, machinery,
8 and equipment vests exclusively in the same person, or unless the
9 lessor by written contract agrees to pass the economic benefit of the
10 deferral to the lessee in the form of reduced rent payments.

11 (c) "Eligible investment project" does not include any portion of
12 an investment project undertaken by a light and power business as
13 defined in RCW 82.16.010(5), other than that portion of a cogeneration
14 project that is used to generate power for consumption within the
15 manufacturing site of which the cogeneration project is an integral
16 part, or investment projects which have already received deferrals
17 under this chapter.

18 (5) "Investment project" means an investment in qualified buildings
19 or qualified machinery and equipment, including labor and services
20 rendered in the planning, installation, and construction of the
21 project.

22 (6) "Manufacturing" means the same as defined in RCW 82.04.120.
23 "Manufacturing" also includes computer programming, the production of
24 computer software, and other computer-related services, and the
25 activities performed by research and development laboratories and
26 commercial testing laboratories.

27 (7) "Person" has the meaning given in RCW 82.04.030.

28 (8) "Qualified buildings" means construction of new structures, and
29 expansion or renovation of existing structures for the purpose of
30 increasing floor space or production capacity used for manufacturing
31 and research and development activities, including plant offices and
32 warehouses or other facilities for the storage of raw material or
33 finished goods if such facilities are an essential or an integral part
34 of a factory, mill, plant, or laboratory used for manufacturing or
35 research and development. If a building is used partly for
36 manufacturing or research and development and partly for other
37 purposes, the applicable tax deferral shall be determined by

1 apportionment of the costs of construction under rules adopted by the
2 department.

3 (9) "Qualified machinery and equipment" means all new industrial
4 and research fixtures, equipment, and support facilities that are an
5 integral and necessary part of a manufacturing or research and
6 development operation. "Qualified machinery and equipment" includes:
7 Computers; software; data processing equipment; laboratory equipment;
8 manufacturing components such as belts, pulleys, shafts, and moving
9 parts; molds, tools, and dies; operating structures; and all equipment
10 used to control or operate the machinery.

11 (10) "Recipient" means a person receiving a tax deferral under this
12 chapter.

13 (11) "Research and development" means the development, refinement,
14 testing, marketing, and commercialization of a product, service, or
15 process before commercial sales have begun. As used in this
16 subsection, "commercial sales" excludes sales of prototypes or sales
17 for market testing if the total gross receipts from such sales of the
18 product, service, or process do not exceed one million dollars.

19 (12) "Wood biomass fuel" means a pyrolytic liquid fuel or synthesis
20 gas-derived liquid fuel, used in internal combustion engines, and
21 produced from wood, forest, or field residue, or dedicated energy crops
22 that do not include wood pieces that have been treated with chemical
23 preservatives such as creosote, pentachlorophenol, or copper-chroma-
24 arsenic.

25 NEW SECTION. **Sec. 2.** (1) Application for deferral of taxes under
26 this chapter must be made before initiation of the construction of the
27 investment project or acquisition of equipment or machinery. The
28 application shall be made to the department in a form and manner
29 prescribed by the department. The application shall contain
30 information regarding the location of the investment project, the
31 applicant's average employment in the state for the prior year,
32 estimated or actual new employment related to the project, estimated or
33 actual wages of employees related to the project, estimated or actual
34 costs, time schedules for completion and operation, and other
35 information required by the department.

36 (2) The department shall rule on the application within sixty days.

1 The department shall keep a running total of all deferrals granted
2 under this chapter during each fiscal biennium.

3 NEW SECTION. **Sec. 3.** (1) The department shall issue a sales and
4 use tax deferral certificate for state and local sales and use taxes
5 due under chapters 82.08, 82.12, and 82.14 RCW on each eligible
6 investment project that is located in an eligible area as defined in
7 section 1 of this act, if the investment project is undertaken for the
8 purpose of manufacturing wood biomass fuel.

9 (2) This section expires July 1, 2009.

10 NEW SECTION. **Sec. 4.** (1) For the purposes of this section:

11 (a) "Eligible area" means a designated community empowerment zone
12 approved under RCW 43.31C.020 or a county containing a community
13 empowerment zone.

14 (b) "Eligible investment project" means an investment project
15 undertaken for the purpose of manufacturing wood biomass fuel that is
16 located in an eligible area.

17 (c) "Qualified employment position" means a permanent full-time
18 employee employed in the eligible investment project during the entire
19 year.

20 (2) In addition to the provisions of section 3 of this act, the
21 department shall issue a sales and use tax deferral certificate for
22 state and local sales and use taxes due under chapters 82.08, 82.12,
23 and 82.14 RCW, on each eligible investment project that is located in
24 an eligible area, if the applicant establishes that at the time the
25 project is operationally complete:

26 (a) The applicant will hire at least one qualified employment
27 position for each seven hundred fifty thousand dollars of investment on
28 which a deferral is requested; and

29 (b) The positions will be filled by persons who at the time of hire
30 are residents of the community empowerment zone. As used in this
31 subsection, "resident" means the person makes his or her home in the
32 community empowerment zone. A mailing address alone is insufficient to
33 establish that a person is a resident for the purposes of this section.
34 The persons must be hired after the date the application is filed with
35 the department.

1 (3) All other provisions and eligibility requirements of this
2 chapter apply to applicants eligible under this section.

3 (4) The qualified employment position must be filled by the end of
4 the calendar year following the year in which the project is certified
5 as operationally complete. If a person does not meet the requirements
6 for qualified employment positions by the end of the second calendar
7 year following the year in which the project is certified as
8 operationally complete, all deferred taxes are immediately due.

9 NEW SECTION. **Sec. 5.** (1) Each recipient of a deferral granted
10 under this chapter after June 30, 2003, shall submit a report to the
11 department on December 31st of the year in which the investment project
12 is certified by the department as having been operationally completed,
13 and on December 31st of each of the seven succeeding calendar years.
14 The report shall contain information, as required by the department,
15 from which the department may determine whether the recipient is
16 meeting the requirements of this chapter. If the recipient fails to
17 submit a report or submits an inadequate report, the department may
18 declare the amount of deferred taxes outstanding to be immediately
19 assessed and payable.

20 (2) If, on the basis of a report under this section or other
21 information, the department finds that an investment project is not
22 eligible for tax deferral under this chapter, the amount of deferred
23 taxes outstanding for the project are immediately due. For any taxes
24 that are due, penalties and interest applicable to delinquent excise
25 taxes shall be assessed and imposed for delinquent payments under this
26 chapter. The debt for deferred taxes will not be extinguished by
27 insolvency or other failure of the recipient. Transfer of ownership
28 does not terminate the deferral. The deferral is transferred, subject
29 to the successor meeting the eligibility requirements of this chapter,
30 for the remaining periods of the deferral.

31 (3) Deferred taxes need not be repaid if the department determines,
32 in accordance with the provisions of subsection (1) of this section,
33 that the recipient has met the requirements of this chapter for the
34 seven calendar years following the certification by the department that
35 the investment project has been operationally completed.

1 NEW SECTION. **Sec. 6.** The employment security department shall
2 make, and certify to the department of revenue, all determinations of
3 employment and wages as requested by the department under this chapter.

4 NEW SECTION. **Sec. 7.** Chapter 82.32 RCW applies to the
5 administration of this chapter.

6 NEW SECTION. **Sec. 8.** Applications, reports, and any other
7 information received by the department under this chapter shall not be
8 confidential and shall be subject to disclosure.

9 NEW SECTION. **Sec. 9.** A new section is added to chapter 84.36 RCW
10 to read as follows:

11 (1) For the purposes of this section, "wood biomass fuel" means a
12 pyrolytic liquid fuel or synthesis gas-derived liquid fuel, used in
13 internal combustion engines, and produced from wood, forest, or field
14 residue, or dedicated energy crops that do not include wood pieces that
15 have been treated with chemical preservatives such as creosote,
16 pentachlorophenol, or copper-chroma-arsenic.

17 (2)(a) All buildings, machinery, equipment, and other personal
18 property which is used primarily for the manufacturing of wood biomass
19 fuel, the land upon which this property is located, and land that is
20 reasonably necessary in the manufacturing of wood biomass fuel, but not
21 land necessary for growing of crops, which together comprise a new
22 manufacturing facility or an addition to an existing manufacturing
23 facility, are exempt from property taxation for the six assessment
24 years following the date on which the facility or the addition to the
25 existing facility becomes operational.

26 (b) For manufacturing facilities which produce products in addition
27 to wood biomass fuel, the amount of the property tax exemption shall be
28 based upon the annual percentage of the total value of all products
29 manufactured that is the value of the wood biomass fuel manufactured.

30 (3) Claims for exemptions authorized by this section shall be filed
31 with the county assessor on forms prescribed by the department of
32 revenue and furnished by the assessor. Once filed, the exemption is
33 valid for six years and shall not be renewed. The assessor shall
34 verify and approve claims as the assessor determines to be justified

1 and in accordance with this section. No claims may be filed after
2 December 31, 2009.

3 The department of revenue may promulgate such rules, pursuant to
4 chapter 34.05 RCW, as necessary to properly administer this section.

5 **Sec. 10.** RCW 82.29A.135 and 1985 c 371 s 3 are each amended to
6 read as follows:

7 (1) For the purposes of this section~~((τ))~~:

8 (a) "Alcohol fuel" means any alcohol made from a product other than
9 petroleum or natural gas, which is used alone or in combination with
10 gasoline or other petroleum products for use as a fuel for motor
11 vehicles, farm implements, and machines or implements of husbandry.

12 (b) "Wood biomass fuel" means a pyrolytic liquid fuel or synthesis
13 gas-derived liquid fuel, used in internal combustion engines, and
14 produced from wood, forest, or field residue, or dedicated energy crops
15 that do not include wood pieces that have been treated with chemical
16 preservatives such as creosote, pentachlorophenol, or copper-chroma-
17 arsenic.

18 ~~((a))~~ (2)(a) All leasehold interests in buildings, machinery, equipment,
19 and other personal property which is used primarily for the
20 manufacturing of alcohol fuel, wood biomass fuel, the land upon which
21 ~~((such))~~ this property is located, and land that is reasonably
22 necessary in the manufacturing of alcohol fuel, wood biomass fuel, but
23 not land necessary for growing of crops, which together comprise a new
24 ~~((aleehel))~~ manufacturing facility or an addition to an existing
25 ~~((aleehel))~~ manufacturing facility, are exempt from leasehold taxes for
26 a period of six years from the date on which the facility or the
27 addition to the existing facility becomes operational.

28 (b) For ~~((aleehel))~~ manufacturing facilities which produce
29 ~~((alcohol for use as))~~ products in addition to alcohol fuel ~~((and~~
30 ~~alcohol used for other purposes))~~, wood biomass fuel, the amount of the
31 leasehold tax exemption shall be based upon ~~((an annually determined~~
32 ~~percentage of the total gallons of alcohol produced that is sold and~~
33 ~~used as alcohol fuel))~~ the annual percentage of the total value of all
34 products manufactured that is the value of the alcohol fuel or wood
35 biomass fuel manufactured.

36 (3) Claims for exemptions authorized by this section shall be filed
37 with the department of revenue on forms prescribed by the department of

1 revenue and furnished by the department of revenue. Once filed, the
2 exemption is valid for six years and shall not be renewed. The
3 department of revenue shall verify and approve (~~such~~) claims as the
4 department of revenue determines to be justified and in accordance with
5 this section. No claims may be filed after December 31, (~~1992~~) 2009.

6 The department of revenue may promulgate such rules, pursuant to
7 chapter 34.05 RCW, as are necessary to properly administer this
8 section.

9 **Sec. 11.** RCW 82.04.260 and 2001 2nd sp.s. c 25 s 2 are each
10 amended to read as follows:

11 (1) Upon every person engaging within this state in the business of
12 manufacturing:

13 (a) Wheat into flour, barley into pearl barley, soybeans into
14 soybean oil, canola into canola oil, canola meal, or canola byproducts,
15 or sunflower seeds into sunflower oil; as to such persons the amount of
16 tax with respect to such business shall be equal to the value of the
17 flour, pearl barley, oil, canola meal, or canola byproduct
18 manufactured, multiplied by the rate of 0.138 percent;

19 (b) Seafood products which remain in a raw, raw frozen, or raw
20 salted state at the completion of the manufacturing by that person; as
21 to such persons the amount of tax with respect to such business shall
22 be equal to the value of the products manufactured, multiplied by the
23 rate of 0.138 percent;

24 (c) By canning, preserving, freezing, processing, or dehydrating
25 fresh fruits and vegetables, or selling at wholesale fresh fruits and
26 vegetables canned, preserved, frozen, processed, or dehydrated by the
27 seller and sold to purchasers who transport in the ordinary course of
28 business the goods out of this state; as to such persons the amount of
29 tax with respect to such business shall be equal to the value of the
30 products canned, preserved, frozen, processed, or dehydrated multiplied
31 by the rate of 0.138 percent. As proof of sale to a person who
32 transports in the ordinary course of business goods out of this state,
33 the seller shall annually provide a statement in a form prescribed by
34 the department and retain the statement as a business record; (~~and~~)

35 (d) Dairy products that as of September 20, 2001, are identified in
36 21 C.F.R., chapter 1, parts 131, 133, and 135, including byproducts
37 from the manufacturing of the dairy products such as whey and casein;

1 or selling the same to purchasers who transport in the ordinary course
2 of business the goods out of state; as to such persons the tax imposed
3 shall be equal to the value of the products manufactured multiplied by
4 the rate of 0.138 percent. As proof of sale to a person who transports
5 in the ordinary course of business goods out of this state, the seller
6 shall annually provide a statement in a form prescribed by the
7 department and retain the statement as a business record; and

8 (e) Alcohol fuel or wood biomass fuel, as those terms are defined
9 in RCW 82.29A.135; as to such persons the amount of tax with respect to
10 the business shall be equal to the value of alcohol fuel or wood
11 biomass fuel manufactured, multiplied by the rate of 0.138 percent.

12 (2) Upon every person engaging within this state in the business of
13 splitting or processing dried peas; as to such persons the amount of
14 tax with respect to such business shall be equal to the value of the
15 peas split or processed, multiplied by the rate of 0.138 percent.

16 (3) Upon every nonprofit corporation and nonprofit association
17 engaging within this state in research and development, as to such
18 corporations and associations, the amount of tax with respect to such
19 activities shall be equal to the gross income derived from such
20 activities multiplied by the rate of 0.484 percent.

21 (4) Upon every person engaging within this state in the business of
22 slaughtering, breaking and/or processing perishable meat products
23 and/or selling the same at wholesale only and not at retail; as to such
24 persons the tax imposed shall be equal to the gross proceeds derived
25 from such sales multiplied by the rate of 0.138 percent.

26 (5) Upon every person engaging within this state in the business of
27 making sales, at retail or wholesale, of nuclear fuel assemblies
28 manufactured by that person, as to such persons the amount of tax with
29 respect to such business shall be equal to the gross proceeds of sales
30 of the assemblies multiplied by the rate of 0.275 percent.

31 (6) Upon every person engaging within this state in the business of
32 manufacturing nuclear fuel assemblies, as to such persons the amount of
33 tax with respect to such business shall be equal to the value of the
34 products manufactured multiplied by the rate of 0.275 percent.

35 (7) Upon every person engaging within this state in the business of
36 acting as a travel agent or tour operator; as to such persons the
37 amount of the tax with respect to such activities shall be equal to the

1 gross income derived from such activities multiplied by the rate of
2 0.275 percent.

3 (8) Upon every person engaging within this state in business as an
4 international steamship agent, international customs house broker,
5 international freight forwarder, vessel and/or cargo charter broker in
6 foreign commerce, and/or international air cargo agent; as to such
7 persons the amount of the tax with respect to only international
8 activities shall be equal to the gross income derived from such
9 activities multiplied by the rate of 0.275 percent.

10 (9) Upon every person engaging within this state in the business of
11 stevedoring and associated activities pertinent to the movement of
12 goods and commodities in waterborne interstate or foreign commerce; as
13 to such persons the amount of tax with respect to such business shall
14 be equal to the gross proceeds derived from such activities multiplied
15 by the rate of 0.275 percent. Persons subject to taxation under this
16 subsection shall be exempt from payment of taxes imposed by chapter
17 82.16 RCW for that portion of their business subject to taxation under
18 this subsection. Stevedoring and associated activities pertinent to
19 the conduct of goods and commodities in waterborne interstate or
20 foreign commerce are defined as all activities of a labor, service or
21 transportation nature whereby cargo may be loaded or unloaded to or
22 from vessels or barges, passing over, onto or under a wharf, pier, or
23 similar structure; cargo may be moved to a warehouse or similar holding
24 or storage yard or area to await further movement in import or export
25 or may move to a consolidation freight station and be stuffed,
26 unstuffed, containerized, separated or otherwise segregated or
27 aggregated for delivery or loaded on any mode of transportation for
28 delivery to its consignee. Specific activities included in this
29 definition are: Wharfage, handling, loading, unloading, moving of
30 cargo to a convenient place of delivery to the consignee or a
31 convenient place for further movement to export mode; documentation
32 services in connection with the receipt, delivery, checking, care,
33 custody and control of cargo required in the transfer of cargo;
34 imported automobile handling prior to delivery to consignee; terminal
35 stevedoring and incidental vessel services, including but not limited
36 to plugging and unplugging refrigerator service to containers,
37 trailers, and other refrigerated cargo receptacles, and securing ship
38 hatch covers.

1 (10) Upon every person engaging within this state in the business
2 of disposing of low-level waste, as defined in RCW 43.145.010; as to
3 such persons the amount of the tax with respect to such business shall
4 be equal to the gross income of the business, excluding any fees
5 imposed under chapter 43.200 RCW, multiplied by the rate of 3.3
6 percent.

7 If the gross income of the taxpayer is attributable to activities
8 both within and without this state, the gross income attributable to
9 this state shall be determined in accordance with the methods of
10 apportionment required under RCW 82.04.460.

11 (11) Upon every person engaging within this state as an insurance
12 agent, insurance broker, or insurance solicitor licensed under chapter
13 48.17 RCW; as to such persons, the amount of the tax with respect to
14 such licensed activities shall be equal to the gross income of such
15 business multiplied by the rate of 0.484 percent.

16 (12) Upon every person engaging within this state in business as a
17 hospital, as defined in chapter 70.41 RCW, that is operated as a
18 nonprofit corporation or by the state or any of its political
19 subdivisions, as to such persons, the amount of tax with respect to
20 such activities shall be equal to the gross income of the business
21 multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5
22 percent thereafter. The moneys collected under this subsection shall
23 be deposited in the health services account created under RCW
24 43.72.900.

25 NEW SECTION. **Sec. 12.** A new section is added to chapter 82.04 RCW
26 to read as follows:

27 (1) In computing tax there may be deducted from the measure of tax
28 amounts received from the retail sale, or for the distribution, of wood
29 biomass fuel.

30 (2) For the purposes of this act, the following definitions apply:

31 (a) "Wood biomass fuel" means a pyrolytic liquid fuel or synthesis
32 gas-derived liquid fuel, used in internal combustion engines, and
33 produced from wood, forest, or field residue, or dedicated energy crops
34 that do not include wood pieces that have been treated with chemical
35 preservatives such as creosote, pentachlorophenol, or copper-chroma-
36 arsenic.

1 (b) "Distribution" means any of the actions specified in RCW
2 82.36.020(2).

3 (3) This section expires July 1, 2009.

4 NEW SECTION. **Sec. 13.** A new section is added to chapter 82.08 RCW
5 to read as follows:

6 (1) The tax levied by RCW 82.08.020 does not apply to sales of
7 machinery and equipment, or to services rendered in respect to
8 constructing structures, installing, constructing, repairing, cleaning,
9 decorating, altering, or improving of structures or machinery and
10 equipment, or to sales of tangible personal property that becomes an
11 ingredient or component of structures or machinery and equipment, if
12 the machinery, equipment, or structure is used directly for the retail
13 sale of a wood biomass fuel blend. Structures and machinery and
14 equipment that are used for the retail sale of a wood biomass fuel
15 blend and for other purposes are exempt only on the portion used
16 directly for the retail sale of a wood biomass fuel blend.

17 (2) The tax levied by RCW 82.08.020 does not apply to sales of fuel
18 delivery vehicles or to sales of or charges made for labor and services
19 rendered in respect to installing, repairing, cleaning, altering, or
20 improving the vehicles including repair parts and replacement parts if
21 at least seventy-five percent of the fuel distributed by the vehicles
22 is a wood biomass fuel blend.

23 (3) A person taking the exemption under this section must keep
24 records necessary for the department to verify eligibility under this
25 section. The exemption is available only when the buyer provides the
26 seller with an exemption certificate in a form and manner prescribed by
27 the department. The seller shall retain a copy of the certificate for
28 the seller's files.

29 (4) For the purposes of this section, the definitions in section 1
30 of this act and this subsection apply.

31 (a) "Wood biomass fuel blend" means fuel that contains at least
32 twenty percent wood biomass fuel by volume.

33 (b) "Machinery and equipment" means industrial fixtures, devices,
34 and support facilities and tangible personal property that becomes an
35 ingredient or component thereof, including repair parts and replacement
36 parts that are integral and necessary for the delivery of a wood
37 biomass fuel blend into the fuel tank of a motor vehicle.

1 (5) This section expires July 1, 2009.

2 NEW SECTION. **Sec. 14.** A new section is added to chapter 82.12 RCW
3 to read as follows:

4 (1) The provisions of this chapter do not apply in respect to the
5 use of machinery and equipment, or to services rendered in respect to
6 installing, repairing, cleaning, altering, or improving of eligible
7 machinery and equipment, or tangible personal property that becomes an
8 ingredient or component of machinery and equipment used directly for
9 the retail sale of a wood biomass fuel blend.

10 (2) The provisions of this chapter do not apply in respect to the
11 use of fuel delivery vehicles including repair parts and replacement
12 parts and to services rendered in respect to installing, repairing,
13 cleaning, altering, or improving the vehicles if at least seventy-five
14 percent of the fuel distributed by the vehicles is a wood biomass fuel
15 blend.

16 (3) For the purposes of this section, the definitions in section 13
17 of this act apply.

18 (4) This section expires July 1, 2009.

19 NEW SECTION. **Sec. 15.** Section 9 of this act applies to taxes
20 levied for collection in 2004 and thereafter.

21 NEW SECTION. **Sec. 16.** (1) Sections 9 through 15 of this act are
22 necessary for the immediate preservation of the public peace, health,
23 or safety, or support of the state government and its existing public
24 institutions, and take effect July 1, 2003.

25 (2) Sections 1 through 8 of this act take effect July 1, 2004.

26 NEW SECTION. **Sec. 17.** Sections 1 through 8 of this act are null
27 and void if the legislature passes and the governor signs any bill into
28 law before July 1, 2004, that extends the expiration date in RCW
29 82.60.050.

30 NEW SECTION. **Sec. 18.** Sections 1 through 8 of this act constitute
31 a new chapter in Title 82 RCW.

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