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SENATE BILL 6202

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State of Washington

58th Legislature

2004 Regular Session

By Senators Honeyford and Prentice

Read first time 01/14/2004. Referred to Committee on Natural Resources, Energy & Water.

1 AN ACT Relating to excluding liquefiable gases from the petroleum  
2 products tax; and amending RCW 82.23A.010.

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

4 **Sec. 1.** RCW 82.23A.010 and 1989 c 383 s 15 are each amended to  
5 read as follows:

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

8 (1) "Petroleum product" means plant condensate, lubricating oil,  
9 gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil,  
10 residual oil, (~~liquefied or liquefiable gases such as butane, ethane,~~  
11 ~~and propane,~~) and every other product derived from the refining of  
12 crude oil, but the term does not include crude oil or liquefiable  
13 gases.

14 (2) "Possession" means the control of a petroleum product located  
15 within this state and includes both actual and constructive possession.  
16 "Actual possession" occurs when the person with control has physical  
17 possession. "Constructive possession" occurs when the person with  
18 control does not have physical possession. "Control" means the power

1 to sell or use a petroleum product or to authorize the sale or use by  
2 another.

3 (3) "Previously taxed petroleum product" means a petroleum product  
4 in respect to which a tax has been paid under this chapter and that has  
5 not been remanufactured or reprocessed in any manner (other than mere  
6 repackaging or recycling for beneficial reuse) since the tax was paid.

7 (4) "Wholesale value" means fair market wholesale value, determined  
8 as nearly as possible according to the wholesale selling price at the  
9 place of use of similar products of like quality and character, in  
10 accordance with rules of the department.

11 (5) Except for terms defined in this section, the definitions in  
12 chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

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