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HOUSE BILL 1619

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State of Washington                      59th Legislature                      2005 Regular Session

By Representatives Fromhold, Orcutt and Williams

Read first time 01/31/2005. 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)(a) Until July 1, 2007, in computing the tax imposed under this  
7 chapter, a taxpayer may claim a credit for fifty percent of the taxes  
8 imposed under RCW 82.64.020 and paid to a wholesaler or to the  
9 department.

10            (b) Beginning July 1, 2007, in computing the tax imposed under this  
11 chapter, a taxpayer may claim a credit for all taxes imposed under RCW  
12 82.64.020 and paid to a wholesaler or to the department.

13            (2) Credits shall not exceed the amount of tax paid by the taxpayer  
14 under this chapter during the reporting period. Credits in excess of  
15 tax paid under this chapter in a reporting period may be carried  
16 forward to future reporting periods for a maximum of one year.

17            (3) For the purposes of this section, "taxpayer" does not include  
18 a wholesaler with respect to tax collected by the wholesaler and paid  
19 to the department under RCW 82.64.050.

1        NEW SECTION.   **Sec. 2.**   This act is necessary for the immediate  
2   preservation of the public peace, health, or safety, or support of the  
3   state government and its existing public institutions, and takes effect  
4   July 1, 2005.

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