
SUBSTITUTE HOUSE BILL 2758

State of Washington 59th Legislature 2006 Regular Session

By House Committee on Finance (originally sponsored by Representatives Ericks, Orcutt, Clibborn, Kessler, Nixon, Sells, McDonald, Williams, P. Sullivan, Roach, McCoy, Woods, Talcott, Haler, Simpson, Sump, Springer, Rodne, Condotta, Serben, Kristiansen, Ahern, Kretz, Linville, Tom, Armstrong and McCune)

READ FIRST TIME 02/03/06.

1 AN ACT Relating to syrup taxes; adding a new section to chapter
2 82.04 RCW; and providing an effective date.

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) In computing the tax imposed under this chapter, a credit is
7 allowed to a retailer of carbonated beverages for taxes imposed under
8 RCW 82.64.020 and paid to a wholesaler or to the department.

9 (2) Credit under this section shall be claimed against taxes due
10 under this chapter for the tax reporting period in which the taxes
11 imposed under RCW 82.64.020 are paid by the retailer. The credit shall
12 not exceed the tax otherwise due under this chapter for the tax
13 reporting period. Unused credit may be carried over and used in
14 subsequent tax reporting periods, except that no credit may be claimed
15 more than twelve months from the end of the tax reporting period in
16 which the credit was earned. No refunds shall be granted for credits
17 under this section.

18 (3) No credit is available under this section for taxes paid under
19 RCW 82.64.020 before the effective date of this act.

1 (4) For the purposes of this section, "carbonated beverage" has the
2 same meaning as provided in RCW 82.64.010.

3 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2007.

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