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HOUSE BILL 2758

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State of Washington

59th Legislature

2006 Regular Session

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 01/12/2006. Referred to Committee on Finance.

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 taxpayer may  
7 claim a credit for all taxes imposed under RCW 82.64.020 and paid to a  
8 wholesaler or to the department.

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

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

16 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2006.

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