
SENATE BILL 6051

State of Washington

59th Legislature

2005 Regular Session

By Senators Delvin and Schoesler

Read first time 02/25/2005. Referred to Committee on Ways & Means.

1 AN ACT Relating to tobacco products taxes; and adding a new section
2 to chapter 82.26 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.26 RCW
5 to read as follows:

6 A credit is allowed to a retailer against the taxes imposed under
7 this chapter equal to the amount of taxes paid by the retailer under
8 this chapter on tobacco products that are transferred by the retailer
9 to a consumer outside this state for use outside this state. Credits
10 shall first be applied to tax liability of the retailer under this
11 chapter during the reporting period. Credits in excess of the tax
12 liability under this chapter in a reporting period may be carried
13 forward to future reporting periods for a maximum of one year.

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