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SENATE BILL 6088

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State of Washington

59th Legislature

2005 Regular Session

By Senator Jacobsen

Read first time 03/16/2005. Referred to Committee on Transportation.

1 AN ACT Relating to modifying the petroleum products tax; amending  
2 RCW 82.23A.020; and repealing RCW 82.23A.902.

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

4 **Sec. 1.** RCW 82.23A.020 and 1991 c 4 s 8 are each amended to read  
5 as follows:

6 (1) A tax is imposed on the privilege of possession of petroleum  
7 products in this state. The rate of the tax shall be (~~fifty one~~  
8 ~~hundredths of one~~) five and eight-tenths percent multiplied by the  
9 wholesale value of the petroleum product.

10 (2) (~~Moneys collected under this chapter shall be deposited in the~~  
11 ~~pollution liability insurance program trust account under RCW~~  
12 ~~70.148.020.~~

13 ~~(3))~~ Chapter 82.32 RCW applies to the tax imposed in this chapter.  
14 The tax due dates, reporting periods, and return requirements  
15 applicable to chapter 82.04 RCW apply equally to the tax imposed in  
16 this chapter.

17 (~~(4))~~ (3) Until June 1, 2007, within thirty days after the end of  
18 each calendar quarter the department shall determine the "quarterly  
19 balance," which shall be the cash balance in the pollution liability

1 insurance program trust account as of the last day of that calendar  
2 quarter, after excluding the reserves determined for that quarter under  
3 RCW 70.148.020 (2) and (3). Balance determinations by the department  
4 under this section are final and shall not be used to challenge the  
5 validity of any tax imposed under this section. (~~For each subsequent~~  
6 ~~calendar quarter, tax shall be imposed under this section during the~~  
7 ~~entire calendar quarter unless:~~

8 ~~(a) Tax was imposed under this section during the immediately~~  
9 ~~preceding calendar quarter, and))~~

10 (4) Until June 1, 2007, taxes collected under this chapter shall be  
11 deposited as follows:

12 (a) If the most recent quarterly balance for the pollution  
13 liability insurance program trust account, as determined under  
14 subsection (3) of this section, is more than fifteen million dollars,  
15 tax collections shall be deposited into the multimodal transportation  
16 account; or

17 ~~(b) ((Tax was not imposed under this section during the immediately~~  
18 ~~preceding calendar quarter, and))~~ If the most recent quarterly balance  
19 for the pollution liability insurance program trust account, as  
20 determined under subsection (3) of this section, is ((more)) less than  
21 seven million five hundred thousand dollars, tax collections shall be  
22 deposited into the pollution liability insurance program trust account.

23 (4) After May 31, 2007, all taxes collected under this chapter  
24 shall be deposited into the multimodal transportation account.

25 NEW SECTION. Sec. 2. RCW 82.23A.902 (Expiration date--1996 c 88)  
26 and 2000 c 16 s 3 & 1996 c 88 s 3 are each repealed.

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