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**SUBSTITUTE SENATE BILL 6533**

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**State of Washington**

**59th Legislature**

**2006 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Prentice, Zarelli, Schoesler, Benton and McCaslin)

READ FIRST TIME 02/17/06.

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 buyer of syrup to be used by the buyer in making  
8 carbonated beverages that are sold by the buyer if the tax imposed by  
9 RCW 82.64.020 has been paid in respect to the syrup. The amount of the  
10 credit shall be equal to fifty percent of the taxes imposed under RCW  
11 82.64.020 in respect to the syrup purchased by the buyer.

12 (2) Credit under this section shall be earned, and claimed against  
13 taxes due under this chapter, for the tax reporting period in which the  
14 syrup was purchased by the person claiming credit under this section.  
15 The credit shall not exceed the tax otherwise due under this chapter  
16 for the tax reporting period. Unused credit may be carried over and  
17 used in subsequent tax reporting periods, except that no credit may be  
18 claimed more than twelve months from the end of the tax reporting

1 period in which the credit was earned. No refunds shall be granted for  
2 credits under this section.

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

5 (4) For the purposes of this section, "carbonated beverage,"  
6 "previously taxed syrup," and "syrup" have the same meanings as  
7 provided in RCW 82.64.010.

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

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