

SB 6051 - DIGEST

Provides that a credit is allowed to a retailer against the taxes imposed under chapter 82.26 RCW equal to the amount of taxes paid by the retailer under this chapter on tobacco products that are transferred by the retailer to a consumer outside this state for use outside this state. Credits shall first be applied to tax liability of the retailer under this chapter during the reporting period. Credits in excess of the tax liability under this chapter in a reporting period may be carried forward to future reporting periods for a maximum of one year.