

SB 5551 - H COMM AMD

By Committee on Commerce & Labor

ADOPTED 04/10/2007

1 On page 3, after line 3, insert the following:

2 "Sec. 4. RCW 82.26.110 and 2005 c 180 s 9 are each amended to read
3 as follows:

4 (1)(a) Where tobacco products upon which the tax imposed by this
5 chapter has been reported and paid(~~(τ)~~) are shipped or transported
6 outside this state by the distributor to a person engaged in the
7 business of selling tobacco products, to be sold by that person, or are
8 returned to the manufacturer by the distributor or destroyed by the
9 distributor, or are sold by the distributor to the United States or any
10 of its agencies or instrumentalities, or are sold by the distributor to
11 any Indian tribal organization, credit of such tax may be made to the
12 distributor in accordance with rules prescribed by the department.

13 (b) For purposes of this subsection, the following definitions
14 apply:

15 (i) "Indian distributor" means a federally recognized Indian tribe
16 or tribal entity that would otherwise meet the definition of
17 distributor under RCW 82.26.010, if federally recognized Indian tribes
18 and tribal entities were not excluded from the definition of person in
19 RCW 82.26.010.

20 (ii) "Indian retailer" means a federally recognized Indian tribe or
21 tribal entity that would otherwise meet the definition of retailer
22 under RCW 82.26.010, if federally recognized Indian tribes and tribal
23 entities were not excluded from the definition of person in RCW
24 82.26.010.

25 (iii) "Indian tribal organization" means a federally recognized
26 Indian tribe, or tribal entity, and includes an Indian distributor or
27 retailer that is owned by an Indian who is an enrolled tribal member
28 conducting business under tribal license or similar tribal approval
29 within Indian country.

1 (2) Credit allowed under this section shall be determined based on
2 the tax rate in effect for the period for which the tax imposed by this
3 chapter, for which a credit is sought, was paid."

4 Correct the title.

EFFECT: Provides a credit for other tobacco products tax paid
with respect to tobacco products sold to the United States or any of
its agencies or instrumentalities or to federally recognized Indian
tribes and tribal entities.

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