

2SHB 3181 - H AMD TO H AMD (H-5591.5/10) 1525

By Representative Orcutt

NOT CONSIDERED 3/11/2010

1 On page 5, after line 30 of the striking amendment, insert the
2 following:

3 "Sec. 7. RCW 82.21.050 and 1989 c 2 s 12 (Initiative Measure No.
4 97, approved November 8, 1988) are each amended to read as follows:

5 (1) Credit (~~shall be~~) allowed in accordance with rules of the
6 department of revenue for taxes paid under this chapter with respect
7 to fuel carried from this state in the fuel tank of any airplane,
8 ship, truck, or other vehicle.

9 (2) Credit (~~shall be~~) allowed, in accordance with rules of the
10 department, against the taxes imposed in this chapter for any
11 hazardous substance tax paid to another state with respect to the same
12 hazardous substance. The amount of the credit shall not exceed the
13 tax liability arising under this chapter with respect to that
14 hazardous substance. For the purpose of this subsection:

15 (a) "Hazardous substance tax" means a tax:

16 (i) Which is imposed on the act or privilege of possessing
17 hazardous substances, and which is not generally imposed on other
18 activities or privileges; and

19 (ii) Which is measured by the value of the hazardous substance, in
20 terms of wholesale value or other terms, and in the determination of
21 which the deductions allowed would not constitute the tax an income
22 tax or value added tax.

23 (b) "State" means (i) the state of Washington, (ii) a state of the
24 United States other than Washington, or any political subdivision of
25 such other state, (iii) the District of Columbia, and (iv) any foreign
26 country or political subdivision thereof.

27

1 (3) Credit is allowed, in accordance with rules adopted by the
2 department, in an amount equal to the taxes owed under RCW
3 82.21.030(1)(b) for national pollutant discharge elimination system
4 individual permits under the federal clean water act."

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6 Correct the title.

EFFECT: Eliminates the additional hazardous substance tax for
National Pollutant Discharge Elimination System individual permits
under the federal clean water act.

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