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SENATE BILL 5442

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State of Washington

61st Legislature

2009 Regular Session

By Senators Hargrove, Zarelli, Morton, Haugen, Hatfield, Benton, and Roach

Read first time 01/22/09. Referred to Committee on Environment, Water & Energy.

1 AN ACT Relating to excise tax relief for hog fuel used for  
2 production of electricity, steam, heat, or biofuel; adding a new  
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
4 RCW; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of hog  
9 fuel used to produce electricity, steam, heat, or biofuel. This  
10 exemption is available only if the buyer provides the seller with an  
11 exemption certificate in a form and manner prescribed by the  
12 department. The seller must retain a copy of the certificate for the  
13 seller's files.

14 (2) For the purposes of this section the following definitions  
15 apply:

16 (a) "Hog fuel" means wood waste and other wood residuals including  
17 forest derived biomass. "Hog fuel" does not include firewood or wood  
18 pellets; and

19 (b) "Biofuel" has the same meaning as provided in RCW 43.325.010.

1        NEW SECTION.   **Sec. 2.**   A new section is added to chapter 82.12 RCW  
2 to read as follows:

3        (1) The provisions of this chapter do not apply with respect to the  
4 use of hog fuel for production of electricity, steam, heat, or biofuel.

5        (2) For the purposes of this section:

6        (a) "Hog fuel" has the same meaning as provided in section 1 of  
7 this act; and

8        (b) "Biofuel" has the same meaning as provided in RCW 43.325.010.

9        NEW SECTION.   **Sec. 3.**   This act takes effect October 1, 2009.

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