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SENATE BILL 6457

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State of Washington

61st Legislature

2010 Regular Session

By Senators Delvin, Kastama, Honeyford, Becker, Schoesler, Parlette, Roach, Holmquist, and Stevens

Read first time 01/14/10. Referred to Committee on Ways & Means.

1 AN ACT Relating to excise tax relief for nuclear fuel assemblies;  
2 adding a new section to chapter 82.08 RCW; adding a new section to  
3 chapter 82.12 RCW; and providing an effective date.

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

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

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
8 nuclear fuel assemblies manufactured or processed for hire in the state  
9 of Washington that are delivered to nuclear powered electrical  
10 generating stations located in the state of Washington.

11 (2) The tax levied by RCW 82.08.020 does not apply to sales of or  
12 charges made for labor and services rendered in respect to preparing,  
13 loading, transporting, and delivering nuclear fuel assemblies  
14 manufactured or processed for hire in the state of Washington to  
15 nuclear powered electrical generating stations located in the state of  
16 Washington.

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

1           (1) The provisions of this chapter do not apply with respect to the  
2 use by a manufacturer, processor for hire, or an owner of a nuclear  
3 power generating station located in the state of Washington of nuclear  
4 fuel assemblies manufactured or processed for hire in the state of  
5 Washington that are delivered to nuclear powered electrical generating  
6 stations located in the state of Washington.

7           (2) The provisions of this chapter do not apply with respect to the  
8 use of labor and services rendered in respect to preparing, loading,  
9 transporting, and delivering nuclear fuel assemblies manufactured or  
10 processed for hire in the state of Washington that are delivered to  
11 nuclear powered electrical generating stations located in the state of  
12 Washington.

13           NEW SECTION.   **Sec. 3.** This act takes effect July 1, 2010.

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