

**SSB 5895 - S AMD 229**

By Senators Rolfes, Kline, McAuliffe, Chase, Frockt, Murray, Keiser

**NOT ADOPTED 04/23/2013**

1 On page 7, after line 11, insert the following:

2 "Sec. 202. RCW 82.12.0263 and 1980 c 37 s 62 are each amended to  
3 read as follows:

4 The provisions of this chapter (~~shall~~) do not apply in respect to  
5 the use of hog fuel by the extractor or manufacturer thereof when used  
6 directly in the operation of the particular extractive operation or  
7 manufacturing plant which produced or manufactured the same. For  
8 purposes of this section, "hog fuel" means wood waste and other wood  
9 residuals, including forest derived biomass, but does not include  
10 firewood or wood pellets.

11 NEW SECTION. **Sec. 203.** A new section is added to chapter 82.32  
12 RCW to read as follows:

13 Quarterly, beginning in the calendar quarter immediately following  
14 the calendar quarter that this section is enacted into law, the  
15 department must determine the amount of state sales and use tax paid  
16 during the previous calendar quarter as a result of RCW 82.12.0263.  
17 The department of revenue must notify the state treasurer of these  
18 amounts, and the treasurer must transfer from the general fund to the  
19 education legacy trust account the determined amount of sales and use  
20 collected from RCW 82.12.0263 by the last working day of each calendar  
21 quarter."

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1           On page 1, line 2 of the title, after "43.135.034," insert  
2 "82.12.0263,"

3           On page 1, line 5 of the title, after "28A.150 RCW;" insert "adding  
4 a new section to chapter 82.32 RCW;"

EFFECT:    The use tax exemption for manufactured fuel used in the operation of the manufacture is limited to hog fuel only. The increased revenues, \$41 million per biennium, are transferred to the education legacy trust account.

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