HOUSE BILL 2465

State of Washington 63rd Legislature 2014 Regular Session

By Representatives Carlyle, Hunter, Van De Wege, Farrell, Fitzgibbon, Tarleton, Pettigrew, Pollet, Sullivan, Wylie, Hudgins, Senn, Roberts, Ryu, Tharinger, Robinson, Jinkins, Sells, Stanford, Takko, Bergquist, Goodman, Gregerson, Morrell, Cody, Hunt, Kagi, and Ormsby

Read first time 01/17/14. Referred to Committee on Finance.

- AN ACT Relating to narrowing the extracted fuel tax exemption to provide funding for the education legacy trust account; amending RCW 82.12.0263; adding a new section to chapter 82.12 RCW; and providing an
- 4 effective date.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 **Sec. 1.** RCW 82.12.0263 and 1980 c 37 s 62 are each amended to read 7 as follows:
- 8 The provisions of this chapter ((shall)) do not apply in respect to
- 9 the use of biomass fuel by the extractor or manufacturer thereof when
- 10 used directly in the operation of the particular extractive operation
- 11 or manufacturing plant which produced or manufactured the same. For
- 12 purposes of this section, "biomass fuel" means wood waste and other
- 13 wood residuals, including forest derived biomass, but does not include
- 14 firewood or wood pellets. "Biomass fuel" also includes partially
- organic by-products of pulp, paper, and wood manufacturing processes.
- 16 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 82.12 RCW
- 17 to read as follows:
- 18 (1) The value of the article used with respect to refinery fuel gas

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under this chapter is the most recent monthly United States natural gas wellhead price, as published by the federal energy information administration.

- (2) Taxes collected under this chapter on the use of refinery fuel gas must be deposited in the education legacy trust account. The department must establish a separate reporting code for taxes collected under this chapter on the use of refinery fuel gas.
- 8 (3) This section applies to the use of refinery fuel gas occurring 9 on or after July 1, 2014.
- 10 <u>NEW SECTION.</u> **Sec. 3.** This act takes effect July 1, 2014.

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