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HOUSE BILL 1619

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State of Washington                      64th Legislature                      2015 Regular Session

By Representatives S. Hunt, Nealey, Fitzgibbon, and Pollet

Read first time 01/23/15. Referred to Committee on Finance.

1            AN ACT Relating to providing a business and occupation tax  
2 exemption for environmental handling charges; adding a new section to  
3 chapter 82.04 RCW; and creating new sections.

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

5            NEW SECTION.    **Sec. 1.**    The legislature finds that Engrossed  
6 Substitute House Bill No. 2246, enacted in 2014, created an  
7 environmental handling charge. However, the 2014 legislature did not  
8 intend for business and occupation taxes to be imposed on top of such  
9 charge. Therefore, the legislature intends to clarify that  
10 environmental handling charges are not subject to business and  
11 occupation taxation.

12            NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.04  
13 RCW to read as follows:

14            (1) This chapter does not apply to any person in respect to the  
15 business of selling a product upon which the seller assesses an  
16 environmental handling charge under Title 70 RCW.

17            (2) For the purposes of this section, "environmental handling  
18 charge" has the same meaning as provided in RCW 70.275.020.

1        NEW SECTION.        **Sec. 3.**        This act is not subject to the  
2 requirements of RCW 82.32.805 and 82.32.808. This act is not subject  
3 to an expiration date.

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