
HOUSE BILL 2089

State of Washington 65th Legislature 2017 Regular Session

By Representatives Lytton and Nealey

Read first time 02/13/17. Referred to Committee on Finance.

1 AN ACT Relating to removing the expiration date from the sales
2 and use tax exemptions for certain products that impart flavor to
3 food; amending RCW 82.08.210 and 82.12.210; providing an effective
4 date; providing expiration dates; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.08.210 and 2013 2nd sp.s. c 13 s 502 are each
7 amended to read as follows:

8 (1) Except as provided in subsection (2) of this section, the tax
9 levied by RCW 82.08.020 does not apply to sales to restaurants of
10 products that impart flavor to food during the cooking process and
11 that:

12 (a) Are completely or substantially consumed by combustion during
13 the cooking process, such as wood chips, charcoal, charcoal
14 briquettes, and grape vines; or

15 (b) Support the food during the cooking process and are comprised
16 entirely of wood, such as cedar grilling planks.

17 (2) The exemption provided by this section does not apply to any
18 type of gas fuel.

19 (3) Sellers making tax-exempt sales under this section must
20 obtain an exemption certificate from the buyer in a form and manner
21 prescribed by the department. The seller must retain a copy of the

1 exemption certificate for the seller's files. In lieu of an exemption
2 certificate, a seller may capture the relevant data elements as
3 allowed under the streamlined sales and use tax agreement. For
4 sellers who electronically file their taxes, the department must
5 provide a separate tax reporting line for exemption amounts claimed
6 under this section.

7 (4) For purposes of this subsection, "restaurant" has the same
8 meaning as provided in RCW 82.08.9995.

9 (5) This section expires (~~(July 1, 2017)~~) January 1, 2028.

10 **Sec. 2.** RCW 82.12.210 and 2013 2nd sp.s. c 13 s 503 are each
11 amended to read as follows:

12 (1) Except as provided in subsection (2) of this section, the
13 provisions of this chapter do not apply to restaurants with respect
14 to the use of products that impart flavor to food during the cooking
15 process and that:

16 (a) Are completely or substantially consumed by combustion during
17 the cooking process, such as wood chips, charcoal, charcoal
18 briquettes, and grape vines; or

19 (b) Support the food during the cooking process and are comprised
20 entirely of wood, such as cedar grilling planks.

21 (2) The exemption provided by this section does not apply to any
22 type of gas fuel.

23 (3) For purposes of this subsection, "restaurant" has the same
24 meaning as provided in RCW 82.08.9995.

25 (4) This section expires (~~(July 1, 2017)~~) January 1, 2028.

26 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
27 preservation of the public peace, health, or safety, or support of
28 the state government and its existing public institutions, and takes
29 effect July 1, 2017.

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