
SUBSTITUTE HOUSE BILL 2424

State of Washington

65th Legislature

2018 Regular Session

By House Finance (originally sponsored by Representatives Lytton and Nealey)

READ FIRST TIME 01/24/18.

1 AN ACT Relating to correcting the use tax exemption for self-
2 produced fuel; amending 2017 3rd sp.s. c 28 s 605 (uncodified);
3 creating new sections; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
6 performance statement for the tax preferences contained in sections
7 107 and 108, chapter 28, Laws of 2017 3rd sp. sess. This performance
8 statement is only intended to be used for subsequent evaluation of
9 the tax preferences. It is not intended to create a private right of
10 action by any party or to be used to determine eligibility for
11 preferential tax treatment.

12 (2) The legislature categorizes these tax preferences as ones
13 intended to induce certain designated behavior by taxpayers and
14 improve industry competitiveness, as indicated in RCW 82.32.808(2)
15 (a) and (b).

16 (3) If a review finds that there is an increase in self-produced
17 fuel as the result of these tax preferences, then the legislature
18 intends to extend the expiration date of these tax preferences.

19 (4) In order to obtain the data necessary to perform the review
20 in subsection (3) of this section, the joint legislative audit and
21 review committee may refer to any data collected by the state.

1 **Sec. 2.** 2017 3rd sp.s. c 28 s 605 (uncodified) is amended to
2 read as follows:

3 (1) Except as otherwise provided in this section, this act is
4 necessary for the immediate preservation of the public peace, health,
5 or safety, or support of the state government and its existing public
6 institutions, and takes effect immediately.

7 (2) (~~Part I~~) Sections 101 through 106 of this act (~~is~~) are
8 necessary for the immediate preservation of the public peace, health,
9 or safety, or support of the state government and its existing public
10 institutions, and take(~~s~~) effect August 1, 2017.

11 (3) Section 213 of this act is necessary for the immediate
12 preservation of the public peace, health, or safety, or support of
13 the state government and its existing public institutions, and takes
14 effect July 23, 2017.

15 (4) Part III of this act is necessary for the immediate
16 preservation of the public peace, health, or safety, or support of
17 the state government and its existing public institutions, and takes
18 effect July 1, 2017.

19 (5) Sections 107 through 109 and 502 of this act take(~~s~~) effect
20 January 1, 2018.

21 NEW SECTION. **Sec. 3.** This act applies both retroactively to
22 August 1, 2017, and prospectively.

23 NEW SECTION. **Sec. 4.** This act is exempt from the provisions of
24 RCW 82.32.805(1)(a).

25 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
26 preservation of the public peace, health, or safety, or support of
27 the state government and its existing public institutions, and takes
28 effect immediately.

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