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**SUBSTITUTE SENATE BILL 5737**

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**State of Washington**

**55th Legislature**

**1997 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Anderson, Loveland, Schow, Sheldon, Strannigan, Rossi, Deccio, Goings, Horn, Swecker, Rasmussen, Bauer, Hale, Roach, Johnson, Benton, West and Oke)

Read first time 04/07/97.

1 AN ACT Relating to reducing the carbonated beverage tax; amending  
2 RCW 82.64.020; creating a new section; making appropriations; providing  
3 an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.64.020 and 1994 sp.s. c 7 s 906 are each amended to  
6 read as follows:

7 (1) A tax is imposed on each sale at wholesale of syrup in this  
8 state. The rate of the tax shall be equal to (~~one-dollar~~) fifty  
9 cents per gallon. Fractional amounts shall be taxed proportionally.

10 (2) A tax is imposed on each sale at retail of syrup in this state.  
11 The rate of the tax shall be equal to the rate imposed under subsection  
12 (1) of this section.

13 (3) Moneys collected under this chapter shall be deposited in the  
14 violence reduction and drug enforcement account under RCW 69.50.520.

15 (4) Chapter 82.32 RCW applies to the taxes imposed in this chapter.  
16 The tax due dates, reporting periods, and return requirements  
17 applicable to chapter 82.04 RCW apply equally to the taxes imposed in  
18 this chapter.

1        NEW SECTION.    **Sec. 2.**    (1) The sum of three million five hundred  
2 seventy thousand dollars, or as much thereof as may be necessary, is  
3 appropriated for the fiscal year ending June 30, 1998, from the general  
4 fund to the violence reduction and drug enforcement account for the  
5 purposes of RCW 69.50.520.

6        (2) The sum of four million one hundred sixty thousand dollars, or  
7 as much thereof as may be necessary, is appropriated for the fiscal  
8 year ending June 30, 1999, from the general fund to the violence  
9 reduction and drug enforcement account for the purposes of RCW  
10 69.50.520.

11        NEW SECTION.    **Sec. 3.**    This act does not affect any existing right  
12 acquired or liability or obligation incurred under the section amended  
13 in this act or under any rule or order adopted under that section, nor  
14 does it affect any proceeding instituted under that section.

15        NEW SECTION.    **Sec. 4.**    This act is necessary for the immediate  
16 preservation of the public peace, health, or safety, or support of the  
17 state government and its existing public institutions, and takes effect  
18 July 1, 1997.

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