
SUBSTITUTE SENATE BILL 5868

State of Washington

55th Legislature

1997 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senator Sellar)

Read first time 03/31/97.

1 AN ACT Relating to excise taxation of producers of aluminum master
2 alloys; amending RCW 82.04.110; providing an effective date; and
3 declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.110 and 1971 ex.s. c 186 s 1 are each amended to
6 read as follows:

7 "Manufacturer" means every person who, either directly or by
8 contracting with others for the necessary labor or mechanical services,
9 manufactures for sale or for commercial or industrial use from his or
10 her own materials or ingredients any articles, substances or
11 commodities. When the owner of equipment or facilities furnishes, or
12 sells to the customer prior to manufacture, all or a portion of the
13 materials that become a part or whole of the manufactured article, the
14 department shall prescribe equitable rules for determining tax
15 liability: PROVIDED, That a person who produces aluminum master alloys
16 is a processor for hire rather than a manufacturer, regardless of the
17 portion of the aluminum provided by that person's customer: PROVIDED
18 FURTHER, That a nonresident of this state who is the owner of materials
19 processed for it in this state by a processor for hire shall not be

1 deemed to be engaged in business in this state as a manufacturer
2 because of the performance of such processing work for it in this
3 state: PROVIDED FURTHER, That the owner of materials from which a
4 nuclear fuel assembly is made for it by a processor for hire shall not
5 be subject to tax under this chapter as a manufacturer of the fuel
6 assembly.

7 For the purposes of this section, "aluminum master alloy" means an
8 alloy registered with the Aluminum Association as a grain refiner or a
9 hardener alloy using the American National Standards Institute
10 designating system H35.3.

11 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
12 preservation of the public peace, health, or safety, or support of the
13 state government and its existing public institutions, and takes effect
14 July 1, 1997.

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