
HOUSE BILL 3328

State of Washington 60th Legislature 2008 Regular Session

By Representatives VanDeWege, Kessler, Blake, Dunn, and McIntire

Read first time 02/01/08. Referred to Committee on Finance.

1 AN ACT Relating to providing sales and use tax exemptions for
2 certain organic biomass; adding a new section to chapter 82.08 RCW; and
3 adding a new section to chapter 82.12 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 organic biomass to a qualified business.

9 (2) For the purposes of this section and section 2 of this act:

10 (a) "Organic biomass" means: (i) Solid organic fuels from wood or
11 forest residue that do not include wood pieces that have been treated
12 with chemical preservatives such as creosote, pentachlorophenol, or
13 copper-chrome-arsenic; or (ii) byproducts of pulping or wood
14 manufacturing processes, including but not limited to bark, wood chips,
15 sawdust, and lignin in spent pulping liquors, where wood pieces were
16 not treated with chemical preservatives.

17 (b) "Qualified business" means a pulp and paper mill located in
18 Washington that uses organic biomass for the primary purpose of burning

1 the biomass in a boiler to produce steam to either: (i) Generate
2 electricity; or (ii) be used in the pulp and paper production process;
3 or both.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
5 to read as follows:

6 (1) The provisions of this chapter do not apply in respect to the
7 use of organic biomass, if used by a qualified business.

8 (2) The definitions in section 1 of this act apply to this section.

--- END ---