

2SHB 3181 - H AMD TO H AMD (H-5591.5/10) **1560**

By Representatives Orcutt, Ericks, Johnson, Nealey, Blake, Haler

NOT CONSIDERED 03/11/2010

1 On page 5, after line 30 of the amendment, insert the following:

2 "Sec. 7. RCW 82.21.050 and 1989 c 2 s 12 are each amended to read
3 as follows:

4 (1) Credit (~~(shall be)~~) is allowed in accordance with rules of the
5 department of revenue for taxes paid under this chapter with respect to
6 fuel carried from this state in the fuel tank of any airplane, ship,
7 truck, or other vehicle.

8 (2) Credit (~~(shall be)~~) is allowed, in accordance with rules of the
9 department, against the taxes imposed in this chapter for any hazardous
10 substance tax paid to another state with respect to the same hazardous
11 substance. The amount of the credit (~~(shall)~~) may not exceed the tax
12 liability arising under this chapter with respect to that hazardous
13 substance. For the purpose of this subsection:

14 (a) "Hazardous substance tax" means a tax:

15 (i) Which is imposed on the act or privilege of possessing
16 hazardous substances, and which is not generally imposed on other
17 activities or privileges; and

18 (ii) Which is measured by the value of the hazardous substance, in
19 terms of wholesale value or other terms, and in the determination of
20 which the deductions allowed would not constitute the tax an income tax
21 or value added tax.

22 (b) "State" means (i) the state of Washington, (ii) a state of the
23 United States other than Washington, or any political subdivision of
24 such other state, (iii) the District of Columbia, and (iv) any foreign
25 country or political subdivision thereof.

26 (3) Credit is allowed, in accordance with rules adopted by the
27 department, in an amount equal to the taxes owed under RCW
28 82.21.030(1)(b) on the possession of pesticide products or
29 fertilizers."

- 1 Renumber the remaining sections consecutively and correct any
- 2 internal references accordingly.

- 3 Correct the title.

EFFECT: Eliminates the additional hazardous substance tax on pesticide products and fertilizers by providing a tax credit.

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