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HOUSE BILL 2493

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State of Washington

54th Legislature

1996 Regular Session

By Representative Foreman

Read first time 01/11/96. Referred to Committee on Finance.

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

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

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

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

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

6 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1996.

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