
HOUSE BILL 2914

State of Washington 54th Legislature 1996 Regular Session

By Representatives Mastin and Chandler

Read first time 01/25/96. Referred to Committee on Finance.

1 AN ACT Relating to the business and occupation tax classification
2 and sales and use tax exemptions for the cleanup of hazardous waste;
3 adding a new section to chapter 82.04 RCW; adding a new section to
4 chapter 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 The activity of cleaning up any site, that has been reported to the
9 department of ecology, upon which a substance designated as "hazardous
10 waste" under the model toxics control act, chapter 70.105D RCW, has
11 been released shall be taxable at the rate of 0.484 percent multiplied
12 by the gross income of the business attributed to such activities.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
14 to read as follows:

15 The tax imposed by RCW 82.08.020 shall not apply to the sale of
16 tangible personal property for use in any activity taxable under
17 section 1 of this act.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12 RCW
2 to read as follows:

3 The provisions of this chapter shall not apply to the use of
4 tangible personal property for use in any activity taxable under
5 section 1 of this act.

--- END ---