

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6602

55th Legislature
1998 Regular Session

Passed by the Senate February 14, 1998
YEAS 35 NAYS 11

President of the Senate

Passed by the House March 10, 1998
YEAS 76 NAYS 18

**Speaker of the
House of Representatives**

Approved

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6602** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

Governor of the State of Washington

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6602

Passed Legislature - 1998 Regular Session

State of Washington 55th Legislature 1998 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Anderson, Loveland, Bauer, Long, Goings, B. Sheldon, Strannigan, Benton, Rossi, Swecker, West, Schow and Oke)

Read first time 02/10/98.

1 AN ACT Relating to carbonated beverage taxes; adding a new section
2 to chapter 82.04 RCW; and providing an effective date.

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

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

6 (1) In computing the tax imposed under this chapter, a taxpayer may
7 claim a credit for fifty percent of the amount of the taxes imposed
8 under RCW 82.64.020 and paid to a wholesaler or to the department.
9 Credits shall not exceed the amount of tax paid by the taxpayer under
10 this chapter during the reporting period. Credits in excess of tax
11 paid under this chapter in a reporting period may be carried forward to
12 future reporting periods for a maximum of one year.

13 (2) For the purposes of this section, "taxpayer" does not include
14 a wholesaler with respect to tax collected by the wholesaler and paid
15 to the department under RCW 82.64.050.

16 NEW SECTION. **Sec. 2.** This act takes effect July 1, 1998.

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