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**SENATE BILL 5524**

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**State of Washington**

**57th Legislature**

**2001 Regular Session**

**By** Senators Honeyford, Oke, Deccio, Hale, Long, Stevens, Hochstatter, Rossi and Winsley

Read first time 01/25/2001. Referred to Committee on Environment, Energy & Water.

1 AN ACT Relating to energy assistance; amending RCW 82.12.022; and  
2 adding new sections to chapter 82.16 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.16 RCW  
5 to read as follows:

6 (1) The department will determine the amount of revenue collected  
7 under RCW 82.16.020(1) (b) and (c) beginning January 1, 2002, and every  
8 year thereafter.

9 (2) Beginning January 1, 2003, and every year thereafter, moneys  
10 collected under RCW 82.16.020(1) (b) and (c) that exceed one hundred  
11 five percent of the prior calendar year's collections will be deposited  
12 on or before the first day of the second calendar quarter into the  
13 energy assistance account created under section 3 of this act.

14 **Sec. 2.** RCW 82.12.022 and 1994 c 124 s 9 are each amended to read  
15 as follows:

16 (1) There is hereby levied and there shall be collected from every  
17 person in this state a use tax for the privilege of using natural gas  
18 or manufactured gas within this state as a consumer.

1 (2) The tax shall be levied and collected in an amount equal to the  
2 value of the article used by the taxpayer multiplied by the rate in  
3 effect for the public utility tax on gas distribution businesses under  
4 RCW 82.16.020. The "value of the article used" does not include any  
5 amounts that are paid for the hire or use of a gas distribution  
6 business as defined in RCW 82.16.010(7) in transporting the gas subject  
7 to tax under this subsection if those amounts are subject to tax under  
8 that chapter.

9 (3) The tax levied in this section shall not apply to the use of  
10 natural or manufactured gas delivered to the consumer by other means  
11 than through a pipeline.

12 (4) The tax levied in this section shall not apply to the use of  
13 natural or manufactured gas if the person who sold the gas to the  
14 consumer has paid a tax under RCW 82.16.020 with respect to the gas for  
15 which exemption is sought under this subsection.

16 (5) There shall be a credit against the tax levied under this  
17 section in an amount equal to any tax paid by:

18 (a) The person who sold the gas to the consumer when that tax is a  
19 gross receipts tax similar to that imposed pursuant to RCW 82.16.020 by  
20 another state with respect to the gas for which a credit is sought  
21 under this subsection; or

22 (b) The person consuming the gas upon which a use tax similar to  
23 the tax imposed by this section was paid to another state with respect  
24 to the gas for which a credit is sought under this subsection.

25 (6) The use tax hereby imposed shall be paid by the consumer to the  
26 department.

27 (7) There is imposed a reporting requirement on the person who  
28 delivered the gas to the consumer to make a quarterly report to the  
29 department. Such report shall contain the volume of gas delivered,  
30 name of the consumer to whom delivered, and such other information as  
31 the department shall require by rule.

32 (8)(a) The department will determine the amount of revenue  
33 collected under this section beginning January 1, 2002, and every year  
34 thereafter.

35 (b) Beginning January 1, 2003, and every year thereafter, moneys  
36 collected under this section that exceed one hundred five percent of  
37 the prior calendar year's collections will be deposited on or before  
38 the first day of the second calendar quarter into the energy assistance  
39 account created under section 3 of this act.

1       (9) The department may adopt rules under chapter 34.05 RCW for the  
2 administration and enforcement of sections 1 through 6, chapter 384,  
3 Laws of 1989.

4       NEW SECTION.   **Sec. 3.** A new section is added to chapter 82.16 RCW  
5 to read as follows:

6       (1) The energy assistance account is created in the custody of the  
7 state treasurer. All receipts from section 1 of this act and RCW  
8 82.12.022(8) must be deposited into the account. Only the director of  
9 the department of community, trade, and economic development or the  
10 director's designee may authorize expenditures from the account. The  
11 account is subject to allotment procedures under chapter 43.88 RCW, but  
12 an appropriation is not required for expenditures.

13       (2) The director of the department of community, trade, and  
14 economic development will distribute the money to the grantees or  
15 charitable organizations of the department of community, trade, and  
16 economic development which administer federally funded energy  
17 assistance programs for the state. Expenditures from the account must  
18 be used only for the elderly on fixed incomes or low-income  
19 individuals. The department of community, trade, and economic  
20 development may adopt rules necessary to administer this section,  
21 including reasonable guidelines for determining which elderly on fixed  
22 incomes or low-income individuals qualify for assistance.

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