
ENGROSSED SUBSTITUTE SENATE BILL 6060

State of Washington 57th Legislature

2002 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senator Fraser; by request of Department of Revenue)

READ FIRST TIME 02/04/2002.

1 AN ACT Relating to updating references for purposes of the
2 hazardous substances tax for periods beginning July 1, 2002; amending
3 RCW 82.21.020; and providing an effective date.

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

5 **Sec. 1.** RCW 82.21.020 and 1989 c 2 s 9 are each amended to read as
6 follows:

7 Unless the context clearly requires otherwise, the definitions in
8 this section apply throughout this chapter.

9 (1) "Hazardous substance" means:

10 (a) Any substance that, on March 1, (~~1989~~) 2002, is a hazardous
11 substance under section 101(14) of the federal comprehensive
12 environmental response, compensation, and liability act of 1980, 42
13 U.S.C. Sec. 9601(14), as amended by Public Law 99-499 on October 17,
14 1986, except that hazardous substance does not include the following
15 noncompound metals when in solid form in a particle larger than one
16 hundred micrometers (0.004 inches) in diameter: Antimony, arsenic,
17 beryllium, cadmium, chromium, copper, lead, nickel, selenium, silver,
18 thallium, or zinc;

19 (b) Petroleum products;

1 (c) Any pesticide product required to be registered under section
2 136a of the federal insecticide, fungicide and rodenticide act, 7
3 U.S.C. Sec. 136 et seq., as amended by Public Law 104-170 on August 3,
4 1996; and

5 (d) Any other substance, category of substance, and any product or
6 category of product determined by the director of ecology by rule to
7 present a threat to human health or the environment if released into
8 the environment. The director of ecology shall not add or delete
9 substances from this definition more often than twice during each
10 calendar year. For tax purposes, changes in this definition shall take
11 effect on the first day of the next month that is at least thirty days
12 after the effective date of the rule. The word "product" or "products"
13 as used in this paragraph (d) means an item or items containing both:
14 (i) One or more substances that are hazardous substances under (a),
15 (b), or (c) of this subsection or that are substances or categories of
16 substances determined under this paragraph (d) to present a threat to
17 human health or the environment if released into the environment; and
18 (ii) one or more substances that are not hazardous substances.

19 (2) "Petroleum product" means plant condensate, lubricating oil,
20 gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil,
21 residual oil, liquefied or liquefiable gases such as butane, ethane,
22 and propane, and every other product derived from the refining of crude
23 oil, but the term does not include crude oil.

24 (3) "Possession" means the control of a hazardous substance located
25 within this state and includes both actual and constructive possession.
26 "Actual possession" occurs when the person with control has physical
27 possession. "Constructive possession" occurs when the person with
28 control does not have physical possession. "Control" means the power
29 to sell or use a hazardous substance or to authorize the sale or use by
30 another.

31 (4) "Previously taxed hazardous substance" means a hazardous
32 substance in respect to which a tax has been paid under this chapter
33 and which has not been remanufactured or reprocessed in any manner
34 (other than mere repackaging or recycling for beneficial reuse) since
35 the tax was paid.

36 (5) "Wholesale value" means fair market wholesale value, determined
37 as nearly as possible according to the wholesale selling price at the
38 place of use of similar substances of like quality and character, in
39 accordance with rules of the department.

1 (6) Except for terms defined in this section, the definitions in
2 chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

3 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2002.

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