
SENATE BILL 6836

State of Washington 57th Legislature

2002 Regular Session

By Senator Poulsen

Read first time 03/04/2002. Referred to Committee on Ways & Means.

1 AN ACT Relating to the hazardous substance tax; amending RCW
2 82.21.030 and 82.21.040; providing an effective date; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 82.21.030 and 1989 c 2 s 10 are each amended to read
6 as follows:

7 (1) A tax is imposed on the privilege of possession of hazardous
8 substances in this state. The rate of the tax shall be (~~seven-tenths~~
9 ~~of~~) one and six-tenths percent multiplied by the wholesale value of
10 the substance.

11 (2) Moneys collected under this chapter shall be deposited in the
12 toxics control accounts under RCW 70.105D.070.

13 (3) Chapter 82.32 RCW applies to the tax imposed in this chapter.
14 The tax due dates, reporting periods, and return requirements
15 applicable to chapter 82.04 RCW apply equally to the tax imposed in
16 this chapter.

17 **Sec. 2.** RCW 82.21.040 and 1989 c 2 s 11 are each amended to read
18 as follows:

1 The following are exempt from the tax imposed in this chapter:

2 (1) Any successive possession of a previously taxed hazardous
3 substance. If tax due under this chapter has not been paid with
4 respect to a hazardous substance, the department may collect the tax
5 from any person who has had possession of the hazardous substance. If
6 the tax is paid by any person other than the first person having
7 taxable possession of a hazardous substance, the amount of tax paid
8 shall constitute a debt owed by the first person having taxable
9 possession to the person who paid the tax.

10 ~~(2) ((Any possession of a hazardous substance by a natural person~~
11 ~~under circumstances where the substance is used, or is to be used, for~~
12 ~~a personal or domestic purpose (and not for any business purpose) by~~
13 ~~that person or a relative of, or person residing in the same dwelling~~
14 ~~as, that person.~~

15 ~~(3) Any possession of a hazardous substance amount which is~~
16 ~~determined as minimal by the department of ecology and which is~~
17 ~~possessed by a retailer for the purpose of making sales to ultimate~~
18 ~~consumers. This exemption does not apply to pesticide or petroleum~~
19 ~~products.~~

20 ~~(4))~~ Any possession of alumina or natural gas.

21 ~~((5))~~ (3) Persons or activities which the state is prohibited
22 from taxing under the United States Constitution.

23 ~~((6))~~ (4) Any persons possessing a hazardous substance where such
24 possession first occurred before March 1, 1989.

25 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
26 preservation of the public peace, health, or safety, or support of the
27 state government and its existing public institutions, and takes effect
28 June 1, 2002.

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