

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 1619**

Chapter 185, Laws of 2015

64th Legislature  
2015 Regular Session

TAXES--BUSINESS AND OCCUPATION--EXEMPTION--ENVIRONMENTAL HANDLING  
CHARGES

EFFECTIVE DATE: 7/24/2015

Passed by the House March 3, 2015  
Yeas 79 Nays 18

FRANK CHOPP

**Speaker of the House of Representatives**

Passed by the Senate April 24, 2015  
Yeas 48 Nays 0

BRAD OWEN

**President of the Senate**

Approved May 7, 2015 2:46 PM

JAY INSLEE

**Governor of the State of Washington**

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1619** as passed by House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

**Chief Clerk**

FILED

May 7, 2015

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 1619**

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Passed Legislature - 2015 Regular Session

**State of Washington                      64th Legislature                      2015 Regular Session**

**By** House Finance (originally sponsored by Representatives S. Hunt, Nealey, Fitzgibbon, and Pollet)

READ FIRST TIME 02/20/15.

1            AN ACT Relating to providing a business and occupation tax  
2 exemption for environmental handling charges; adding a new section to  
3 chapter 82.04 RCW; and creating a new section.

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

5            NEW SECTION.    **Sec. 1.**    The legislature finds that Engrossed  
6 Substitute House Bill No. 2246, enacted in 2014, created an  
7 environmental handling charge. However, the 2014 legislature did not  
8 intend for business and occupation taxes to be imposed on top of such  
9 charge. Therefore, the legislature intends to clarify that  
10 environmental handling charges are not subject to business and  
11 occupation taxation.

12           NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.04  
13 RCW to read as follows:

14           (1) An exemption from the taxes imposed in this chapter is  
15 provided for:

16           (a) Producers, with respect to environmental handling charges  
17 added to the purchase price of mercury-containing lights either by  
18 the producer or a retailer pursuant to an agreement with the  
19 producer;

1 (b) Retailers, with respect to environmental handling charges  
2 added to the purchase price of mercury-containing lights sold at  
3 retail, including the portion of environmental handling charges  
4 retained as reimbursement for any costs associated with the  
5 collection and remittance of the charges; and

6 (c) Stewardship organizations, with respect to environmental  
7 handling charges received from producers and retailers.

8 (2) This section is not subject to the requirements of RCW  
9 82.32.805 and 82.32.808.

10 (3) For purposes of this section, the definitions in RCW  
11 70.275.020 apply.

Passed by the House March 3, 2015.

Passed by the Senate April 24, 2015.

Approved by the Governor May 7, 2015.

Filed in Office of Secretary of State May 7, 2015.

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