

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2424

Chapter 92, Laws of 2018

65th Legislature
2018 Regular Session

SELF-PRODUCED FUEL--USE TAX EXEMPTION--CORRECTION

EFFECTIVE DATE: March 15, 2018

Passed by the House March 5, 2018
Yeas 98 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate March 2, 2018
Yeas 47 Nays 1

CYRUS HABIB

President of the Senate

Approved March 15, 2018 1:51 PM

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2424** as passed by House of Representatives and the Senate on the dates hereon set forth.

BERNARD DEAN

Chief Clerk

FILED

March 16, 2018

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2424

AS AMENDED BY THE SENATE

Passed Legislature - 2018 Regular Session

State of Washington 65th Legislature 2018 Regular Session

By House Finance (originally sponsored by Representatives Lytton and Nealey)

READ FIRST TIME 01/24/18.

1 AN ACT Relating to correcting the use tax exemption for self-
2 produced fuel; amending 2017 3rd sp.s. c 28 s 605 (uncodified);
3 creating new sections; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
6 performance statement for the tax preference contained in section
7 108, chapter 28, Laws of 2017 3rd sp. sess. This performance
8 statement is only intended to be used for subsequent evaluation of
9 the tax preferences. It is not intended to create a private right of
10 action by any party or to be used to determine eligibility for
11 preferential tax treatment.

12 (2) The legislature categorizes this tax preference as one
13 intended to induce certain designated behavior by taxpayers and
14 improve industry competitiveness, as indicated in RCW 82.32.808(2)
15 (a) and (b).

16 (3) If a review finds that there is an increase in self-produced
17 fuel as the result of this tax preference, then the legislature
18 intends to extend the expiration date of this tax preference.

19 (4) In order to obtain the data necessary to perform the review
20 in subsection (3) of this section, the joint legislative audit and
21 review committee may refer to any data collected by the state.

1 **Sec. 2.** 2017 3rd sp.s. c 28 s 605 (uncodified) is amended to
2 read as follows:

3 (1) Except as otherwise provided in this section, this act is
4 necessary for the immediate preservation of the public peace, health,
5 or safety, or support of the state government and its existing public
6 institutions, and takes effect immediately.

7 (2) (~~Part I~~) Sections 101 through 106 of this act (~~is~~) are
8 necessary for the immediate preservation of the public peace, health,
9 or safety, or support of the state government and its existing public
10 institutions, and take(~~s~~) effect August 1, 2017.

11 (3) Section 213 of this act is necessary for the immediate
12 preservation of the public peace, health, or safety, or support of
13 the state government and its existing public institutions, and takes
14 effect July 23, 2017.

15 (4) Part III of this act is necessary for the immediate
16 preservation of the public peace, health, or safety, or support of
17 the state government and its existing public institutions, and takes
18 effect July 1, 2017.

19 (5) Sections 107 through 109 and 502 of this act take(~~s~~) effect
20 January 1, 2018.

21 NEW SECTION. **Sec. 3.** This act applies both retroactively to
22 August 1, 2017, and prospectively.

23 NEW SECTION. **Sec. 4.** This act is exempt from the provisions of
24 RCW 82.32.805(1)(a).

25 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
26 preservation of the public peace, health, or safety, or support of
27 the state government and its existing public institutions, and takes
28 effect immediately.

Passed by the House March 5, 2018.
Passed by the Senate March 2, 2018.
Approved by the Governor March 15, 2018.
Filed in Office of Secretary of State March 16, 2018.

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