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Finds that the purpose of this tax classification is to provide the same tax treatment allowed to companies when production activities occurred at the Hanford site. The legislature clarifies that it intended to include certain activities in support of the cleanup that should benefit from the reduced business and occupation tax rate.

Declares an intent in enacting this act to ensure that the radioactive waste cleanup business and occupation tax classification applies to all activities funded by the United States department of energy's environmental management budget and that any doubts or ambiguities in RCW 82.04.263 should be resolved consistent with this intent.