S-0852.1

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SENATE BILL 5563**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

**By** Senators Honeyford, Sheldon, and Ericksen

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

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

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

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

(1) This chapter does not apply to any person in respect to the business of selling a product upon which the seller assesses an environmental handling charge under Title 70 RCW.

(2) For the purposes of this section, "environmental handling charge" has the same meaning as provided in RCW 70.275.020.

NEW SECTION. **Sec.**  This act is not subject to the requirements of RCW 82.32.805 and 82.32.808. This act is not subject to an expiration date.

**--- END ---**