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**SENATE BILL 5501**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senators Carlyle, Rolfes, Frockt, Liias, Chase, and Hunt; by request of Department of Ecology

AN ACT Relating to imposing a surtax on the possession of hazardous substances; amending RCW 82.21.030; providing an effective date; and declaring an emergency.

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

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

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

(2) In addition to the tax imposed under subsection (1) of this section, a surtax is imposed on those persons who are subject to the tax imposed under subsection (1) of this section. The rate of surtax to be added to the rate in subsection (1) of this section is as follows:

(a) Beginning July 1, 2017, through June 30, 2019, fourteen hundredths percent; and

(b)(i) Beginning July 1, 2019, three hundredths percent.

(ii) The surtax imposed at the rate provided in (b)(i) of this subsection (2) is suspended for the remainder of any fiscal year during which the department determines on or before May 1st of the current fiscal year that the total aggregate collections under subsection (1) of this section and this subsection (2)(b) for that fiscal year equals or exceeds one hundred sixty million dollars.

(iii) If the surtax is suspended under this subsection (2)(b):

(A) The suspension takes effect on the first day of the calendar month that is at least thirty days after the date that the department makes a determination under (b)(ii) of this section (2).

(B) The surtax under this subsection (2) is imposed again on the first day of the next fiscal year.

(iv) The department must provide notice as soon as is practicable on its web site of the suspension of the surtax under this subsection (2)(b).

(v) The determination by the department under (b)(ii) of this subsection (2) is final.

(3) Moneys collected under this chapter ((~~shall~~)) must be deposited in the toxics control accounts under RCW 70.105D.070.

((~~(3)~~)) (4) Chapter 82.32 RCW applies to the tax imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the tax imposed in this chapter.

NEW SECTION. **Sec.**  This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2017.

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