

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 2424**

65th Legislature  
2018 Regular Session

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

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**Speaker of the House of Representatives**

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

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**President of the Senate**

Approved

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**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.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 2424**

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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.

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