

1 **SHB 1459** H AMD TO H COMM AMD **292 Failed 3-20-91**
2 By Representative Bowman

3 On page 26, after line 9 of the amendment, insert the
4 following:

5 "NEW SECTION. Sec. **403.** A new section is added to chapter
6 82.04 RCW to read as follows:

7 (1) There shall be deducted from the measure of the tax of
8 this chapter the value of reusable or recyclable material or
9 packaging returned by the buyer to the seller.

10 (2) For purposes of this section:

11 (a) "Value of the returned reusable or recyclable material or
12 packaging" means the amount charged by the seller and returned as
13 a refundable deposit, a rebate or a credit to the purchaser when
14 the material or packaging is returned.

15 (b) "Reusable or recyclable materials" means recyclable
16 materials described in RCW 70.95.030(14) and other reusable
17 articles of tangible personal property which through the custom of
18 the industry are recycled or remanufactured, such as automotive
19 parts or cores. Reusable or recyclable materials does not include
20 motor vehicles, airplanes, boats, heavy equipment, or other such
21 articles of tangible personal property.

1 (c) "Packaging materials" means items such as boxes, crates,
2 bottles, cans, bags, drums, cartons, pallets, wrapping papers,
3 cellophane, twines, gummed tapes, wire, bands, excelsior, waste
4 paper, and all other materials in which tangible personal property
5 may be contained or protected within a container, for
6 transportation or delivery to a purchaser."

7 Renumber the remaining sections consecutively and correct any
8 internal references accordingly.

9 SHB 1459 - H AMD TO REV COMM AMD

10 By Representative Bowman

11 On page 27, line 3 of the title amendment, after "70.105 RCW;"
12 insert "adding a new section to chapter 82.04 RCW;"

EFFECT: Provides a B & O tax decution for deposits on certain
recyclable meaterials. For example, certain packaging,
batteries, and automotive parts.