

SSB 6286 - H AMD

By Representative Schual-Berke

1 On page 4, beginning on line 20, insert the following:

2 "Sec. 4. RCW 82.23A.010 and 1989 c 383 s 15 are each amended
3 to read as follows:

4 Unless the context clearly requires otherwise, the definitions
5 in this section apply throughout this chapter.

6 (1) "Petroleum product" means plant condensate, lubricating
7 oil, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol,
8 fuel oil, residual oil, (~~liquefied or liquefiable gases such as~~
9 ~~butane, ethane, and propane,~~) and every other product derived from
10 the refining of crude oil, but the term does not include crude oil
11 or liquefiable gases.

12 (2) "Possession" means the control of a petroleum product
13 located within this state and includes both actual and constructive
14 possession. "Actual possession" occurs when the person with
15 control has physical possession. "Constructive possession" occurs
16 when the person with control does not have physical possession.
17 "Control" means the power to sell or use a petroleum product or to
18 authorize the sale or use by another.

19 (3) "Previously taxed petroleum product" means a petroleum
20 product in respect to which a tax has been paid under this chapter
21 and that has not been remanufactured or reprocessed in any manner
22 (other than mere repackaging or recycling for beneficial reuse)
23 since the tax was paid.

24 (4) "Wholesale value" means fair market wholesale value,
25 determined as nearly as possible according to the wholesale selling
26 price at the place of use of similar products of like quality and
27 character, in accordance with rules of the department.

28 (5) Except for terms defined in this section, the definitions
29 in chapters 82.04, 82.08, and 82.12 RCW apply to this chapter."

1 Renumber the remaining sections consecutively. Correct the
2 title.

EFFECT: Excludes liquifiable gases from the petroleum products tax that funds the Pollution Liability Insurance Agency and its programs.