

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 2929**

Chapter 235, Laws of 2004

58th Legislature  
2004 Regular Session

BUSINESS AND OCCUPATION TAX--BEEF PROCESSORS

EFFECTIVE DATE: 3/31/04

Passed by the House March 11, 2004  
Yeas 79 Nays 17

FRANK CHOPP

**Speaker of the House of Representatives**

Passed by the Senate March 11, 2004  
Yeas 40 Nays 9

BRAD OWEN

**President of the Senate**

Approved March 31, 2004.

GARY F. LOCKE

**Governor of the State of Washington**

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2929** as passed by the House of Representatives and the Senate on the dates hereon set forth.

RICHARD NAFZIGER

**Chief Clerk**

FILED

March 31, 2004 - 2:22 p.m.

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 2929**

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AS AMENDED BY THE SENATE

Passed Legislature - 2004 Regular Session

**State of Washington                      58th Legislature                      2004 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Schoesler, Grant, Chandler, Linville, Delvin, Cairnes, Sump, Mastin, Newhouse, Morris, Holmquist, Ericksen, McDonald, Clements, Conway, Condotta, Hinkle, Skinner, Armstrong, Kristiansen, Hatfield, Kirby, Sullivan, Pearson, Shabro and Hankins)

READ FIRST TIME 02/10/04.

1            AN ACT Relating to suspending business and occupation taxation on  
2 certain businesses impacted by the ban on American beef products;  
3 adding a new section to chapter 82.04 RCW; creating a new section; and  
4 declaring an emergency.

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

6            NEW SECTION.    **Sec. 1.** The legislature finds that the recent  
7 occurrence of bovine spongiform encephalopathy and the resulting bans  
8 on beef imports from the United States have had a severe economic  
9 impact on the state's beef processing industry. The legislature  
10 intends to provide temporary business and occupation tax relief for  
11 Washington's beef processors.

12            NEW SECTION.    **Sec. 2.** A new section is added to chapter 82.04 RCW  
13 to read as follows:

14            (1) In computing tax there may be deducted from the measure of tax  
15 those amounts received for:

16            (a) Slaughtering cattle, but only if the taxpayer sells the  
17 resulting slaughtered cattle at wholesale and not at retail;

1 (b) Breaking or processing perishable beef products, but only if  
2 the perishable beef products are derived from cattle slaughtered by the  
3 taxpayer and sold at wholesale only and not at retail;

4 (c) Wholesale sales of perishable beef products derived from cattle  
5 slaughtered by the taxpayer;

6 (d) Processing nonperishable beef products, but only if the  
7 products are derived from cattle slaughtered by the taxpayer and sold  
8 at wholesale only and not at retail; and

9 (e) Wholesale sales of nonperishable beef products derived from  
10 cattle slaughtered by the taxpayer.

11 (2) For the purposes of this section, "beef products" means the  
12 carcass, parts of carcass, meat, and meat by-products, derived  
13 exclusively from cattle and containing no other ingredients.

14 (3) The deduction allowed under this section is allowed only for  
15 tax liability incurred after the effective date of this section and  
16 until the first day of the month following the date on which the bans  
17 on the importation of beef and beef products from the United States of  
18 America by Japan, Mexico, and the Republic of South Korea have all been  
19 lifted.

20 (4) The department must provide notice, on the department's web  
21 site, of the date on which this deduction is no longer available. The  
22 notice required by this section does not affect the availability of the  
23 deduction under this section.

24 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
25 preservation of the public peace, health, or safety, or support of the  
26 state government and its existing public institutions, and takes effect  
27 immediately.

Passed by the House March 11, 2004.

Passed by the Senate March 11, 2004.

Approved by the Governor March 31, 2004.

Filed in Office of Secretary of State March 31, 2004.