
HOUSE BILL 1407

State of Washington 59th Legislature 2005 Regular Session

By Representatives Grant, Walsh, Linville, Buri and Morrell

Read first time 01/24/2005. Referred to Committee on Finance.

1 AN ACT Relating to providing an expiration date for the tax
2 deduction for certain businesses impacted by the ban on American beef
3 products; amending RCW 82.04.4336; and providing an expiration date.

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

5 **Sec. 1.** RCW 82.04.4336 and 2004 c 235 s 2 are each amended to read
6 as follows:

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

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

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

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

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

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

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

6 (3) The deduction allowed under this section is allowed only for
7 tax liability incurred after March 31, 2004, and until the first day of
8 the month following the date on which the bans on the importation of
9 beef and beef products from the United States of America by Japan,
10 Mexico, and the Republic of South Korea have all been lifted.

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

15 (5) This section expires December 31, 2007.

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