
SENATE BILL 5604

State of Washington 59th Legislature 2005 Regular Session

By Senators Prentice, Zarelli, Roach and Benton

Read first time 01/31/2005. Referred to Committee on Ways & Means.

1 AN ACT Relating to syrup taxes; adding a new section to chapter
2 82.04 RCW; providing an effective date; and declaring an emergency.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
5 to read as follows:

6 (1)(a) Until July 1, 2007, in computing the tax imposed under this
7 chapter, a taxpayer may claim a credit for fifty percent of the taxes
8 imposed under RCW 82.64.020 and paid to a wholesaler or to the
9 department.

10 (b) Beginning July 1, 2007, in computing the tax imposed under this
11 chapter, a taxpayer may claim a credit for all taxes imposed under RCW
12 82.64.020 and paid to a wholesaler or to the department.

13 (2) Credits shall not exceed the amount of tax paid by the taxpayer
14 under this chapter during the reporting period. Credits in excess of
15 tax paid under this chapter in a reporting period may be carried
16 forward to future reporting periods for a maximum of one year.

17 (3) For the purposes of this section, "taxpayer" does not include
18 a wholesaler with respect to tax collected by the wholesaler and paid
19 to the department under RCW 82.64.050.

1 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and takes effect
4 July 1, 2005.

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