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**SUBSTITUTE HOUSE BILL 2330**

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**State of Washington                      60th Legislature                      2007 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Grant, Hankins, Haler and Wood)

READ FIRST TIME 3/5/07.

1            AN ACT Relating to the tax on cleaning up radioactive waste and  
2 other byproducts of weapons production and nuclear research and  
3 development; amending RCW 82.04.263; creating a new section; providing  
4 an effective date; and 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 cleaning up  
7 of radioactive waste at the Hanford site is crucial to the environment  
8 in this state. The legislature further finds that the purpose of this  
9 tax classification is to provide the same tax treatment allowed to  
10 companies when production activities occurred at the Hanford site. The  
11 legislature clarifies that it intended to include certain activities in  
12 support of the cleanup that should benefit from the reduced business  
13 and occupation tax rate.

14            It is the legislature's intent in enacting this act to ensure that  
15 the radioactive waste cleanup business and occupation tax  
16 classification applies to all activities funded by the United States  
17 department of energy's environmental management budget and that any  
18 doubts or ambiguities in RCW 82.04.263 should be resolved consistent  
19 with this intent.

1       **Sec. 2.** RCW 82.04.263 and 1996 c 112 s 3 are each amended to read  
2 as follows:

3       Upon every person engaging within this state in the business of  
4 cleaning up for the United States, or its instrumentalities,  
5 radioactive waste and other byproducts of weapons production and  
6 nuclear research and development; as to such persons the amount of the  
7 tax with respect to such business shall be equal to the value of the  
8 gross income of the business multiplied by the rate of 0.471 percent.

9       For the purposes of this chapter, "cleaning up radioactive waste  
10 and other byproducts of weapons production and nuclear research and  
11 development" means the activities of handling, storing, treating,  
12 immobilizing, stabilizing, or disposing of radioactive waste,  
13 radioactive tank waste and capsules, nonradioactive hazardous solid and  
14 liquid wastes, or spent nuclear fuel; spent nuclear fuel conditioning;  
15 removal of contamination in soils and ground water; decontamination and  
16 decommissioning of facilities; information technology and computer  
17 support; services rendered in respect to infrastructure; security,  
18 safety, and health services; and activities (~~(integral and necessary to~~  
19 ~~the direct)) supporting the performance of cleanup.~~

20       NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
21 preservation of the public peace, health, or safety, or support of the  
22 state government and its existing public institutions, and takes effect  
23 July 1, 2007.

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