6616 AMS KILM SIMS 097

**SB 6616** - S AMD **219**

By Senators Kilmer, Rolfes, Conway, Brown, Harper, Regala, Chase, Shin, Nelson, Prentice, McAuliffe, Frockt, Keiser, Ranker, Pridemore, Fraser, Murray, Hobbs, Haugen, Kohl-Welles

**NOT ADOPTED 03/03/2012**

 On page 1, after the enacting clause, strike all material and insert the following"

**"Sec.** RCW 82.18.040 and 2011 1st sp.s. c 48 s 7034 are each amended to read as follows:

(1) Taxes collected under this chapter ((~~shall~~)) must be held in trust until paid to the state. Taxes received by the state ((~~shall~~)) must be deposited in the public works assistance account created in RCW 43.155.050((~~: PROVIDED, That during the fiscal year~~)). However: (a) From July 1, 2011, through June 30, 2013, one hundred percent of the taxes received by the state under this chapter must be deposited in the general fund for general purpose expenditures; and (b) from July 1, 2013, through June 30, 2038, eighty-five percent of the taxes received by the state under this chapter must be deposited in the general fund. Any person collecting the tax who appropriates or converts the tax collected ((~~shall be~~)) is guilty of a gross misdemeanor if the money required to be collected is not available for payment on the date payment is due. If a taxpayer fails to pay the tax imposed by this chapter to the person charged with collection of the tax and the person charged with collection fails to pay the tax to the department, the department may, in its discretion, proceed directly against the taxpayer for collection of the tax.

(2) The tax ((~~shall be~~)) is due from the taxpayer within twenty- five days from the date the taxpayer is billed by the person collecting the tax.

(3) The tax ((~~shall be~~)) is due from the person collecting the tax at the end of the tax period in which the tax is received from the taxpayer. If the taxpayer remits only a portion of the total amount billed for taxes, consideration, and related charges, the amount remitted ((~~shall~~)) must be applied first to payment of the solid waste collection tax and this tax ((~~shall have~~)) has priority over all other claims to the amount remitted."

**SB 6616** S AMD

 By Senator Kilmer

 On page 1, line 1 of the title, after "relating to", insert "temporarily"

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|  |  EFFECT:  Changes the redirection of the solid waste tax from a permanent change to a temporary redirection. 100% of the tax is redirected to the general fund during the 2011-13 biennium. 85% is redirected from FY 2014 through FY 2038. The redirection ends FY 2039 and returns to the Public Works Assistance Account. |

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