

HB 2000 - S AMD TO WM COMM AMD (S-2993.1/15) **461**  
By Senator Hill

ADOPTED 4/24/2015

1 On page 2, beginning on line 7 of the amendment, strike all of  
2 subsection (2) and insert the following:

3 "(2)(a) Each marijuana agreement adopted under this section must  
4 provide for a tribal marijuana tax that is at least one hundred  
5 percent of the state marijuana excise tax imposed under RCW 69.50.535  
6 and state and local sales and use taxes on sales of marijuana.  
7 Marijuana agreements apply to sales in which tribes, tribal  
8 enterprises, or tribal member-owned businesses (i) deliver or cause  
9 delivery to be made to or receive delivery from a marijuana producer,  
10 processor, or retailer licensed under chapter 69.50 RCW or (ii)  
11 physically transfer possession of the marijuana from the seller to  
12 the buyer within Indian country.

13 (b) The tribe may allow an exemption from tax for sales to the  
14 tribe, tribal enterprises, tribal member-owned businesses, or tribal  
15 members on marijuana grown, produced, or processed within its Indian  
16 country, or for activities to the extent they are exempt under state  
17 or federal law from the state marijuana excise tax imposed under RCW  
18 69.50.535 or state and local sales or use taxes on sales of  
19 marijuana. Medical marijuana products used in the course of medical  
20 treatments by a clinic, hospital, or similar facility owned and  
21 operated by a federally recognized Indian tribe within its Indian  
22 country may be exempted from tax under the terms of an agreement  
23 entered into under this section."

24 On page 2, beginning on line 29, after "(a)" strike all material  
25 through "(b)" on line 32

26 Reletter the remaining subsections consecutively and correct any  
27 internal references accordingly.

EFFECT: Allows exemptions for medical activities and other  
activities not subject to tax by the state.

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