CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 2424**

Chapter 92, Laws of 2018

65th Legislature

2018 Regular Session

SELF-PRODUCED FUEL--USE TAX EXEMPTION--CORRECTION

EFFECTIVE DATE: March 15, 2018

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| Passed by the House March 5, 2018  Yeas 98 Nays 0  FRANK CHOPP  **Speaker of the House of Representatives**  Passed by the Senate March 2, 2018  Yeas 47 Nays 1  CYRUS HABIB  **President of the Senate** | CERTIFICATE  I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2424** as passed by House of Representatives and the Senate on the dates hereon set forth.  BERNARD DEAN  Chief Clerk |
| Approved March 15, 2018 1:51 PM | March 16, 2018 |
| JAY INSLEE  **Governor of the State of Washington** | **Secretary of State**  **State of Washington** |

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**SUBSTITUTE HOUSE BILL 2424**

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AS AMENDED BY THE SENATE

Passed Legislature - 2018 Regular Session

**State of Washington 65th Legislature 2018 Regular Session**

**By** House Finance (originally sponsored by Representatives Lytton and Nealey)

AN ACT Relating to correcting the use tax exemption for self-produced fuel; amending 2017 3rd sp.s. c 28 s 605 (uncodified); creating new sections; and declaring an emergency.

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

NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preference contained in section 108, chapter 28, Laws of 2017 3rd sp. sess. This performance statement is only intended to be used for subsequent evaluation of the tax preferences. It is not intended to create a private right of action by any party or to be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to induce certain designated behavior by taxpayers and improve industry competitiveness, as indicated in RCW 82.32.808(2) (a) and (b).

(3) If a review finds that there is an increase in self-produced fuel as the result of this tax preference, then the legislature intends to extend the expiration date of this tax preference.

(4) In order to obtain the data necessary to perform the review in subsection (3) of this section, the joint legislative audit and review committee may refer to any data collected by the state.

**Sec.**  2017 3rd sp.s. c 28 s 605 (uncodified) is amended to read as follows:

(1) Except as otherwise provided in this section, this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately.

(2) ((~~Part I~~)) Sections 101 through 106 of this act ((~~is~~)) are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take((~~s~~)) effect August 1, 2017.

(3) Section 213 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 23, 2017.

(4) Part III of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2017.

(5) Sections 107 through 109 and 502 of this act take((~~s~~)) effect January 1, 2018.

NEW SECTION. **Sec.**  This act applies both retroactively to August 1, 2017, and prospectively.

NEW SECTION. **Sec.**  This act is exempt from the provisions of RCW 82.32.805(1)(a).

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

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Passed by the House March 5, 2018.

Passed by the Senate March 2, 2018.

Approved by the Governor March 15, 2018.

Filed in Office of Secretary of State March 16, 2018.