

ESSB 5993 - H AMD TO FIN COMM AMD (H-3193.1/19) 916  
By Representative Jenkin

WITHDRAWN 04/27/2019

1 On page 9, after line 5, insert the following:

2 "Sec. 205. RCW 82.21.040 and 2015 3rd sp.s. c 6 s 1902 are each  
3 amended to read as follows:

4 The following are exempt from the tax imposed in this chapter:

5 (1) Any successive possession of a previously taxed hazardous  
6 substance. If tax due under this chapter has not been paid with  
7 respect to a hazardous substance, the department may collect the tax  
8 from any person who has had possession of the hazardous substance. If  
9 the tax is paid by any person other than the first person having  
10 taxable possession of a hazardous substance, the amount of tax paid  
11 shall constitute a debt owed by the first person having taxable  
12 possession to the person who paid the tax.

13 (2) Any possession of a hazardous substance by a natural person  
14 under circumstances where the substance is used, or is to be used,  
15 for a personal or domestic purpose (and not for any business purpose)  
16 by that person or a relative of, or person residing in the same  
17 dwelling as, that person.

18 (3) Any possession of a hazardous substance amount which is  
19 determined as minimal by the department of ecology and which is  
20 possessed by a retailer for the purpose of making sales to ultimate  
21 consumers. This exemption does not apply to pesticide or petroleum  
22 products.

23 (4) Any possession of alumina or natural gas.

24 (5) (a) Any possession of a hazardous substance as defined in RCW  
25 82.21.020(1)(c) that is solely for use by a farmer or certified  
26 applicator as an agricultural crop protection product and warehoused  
27 in this state or transported to or from this state, provided that the  
28 person possessing the substance does not otherwise use, manufacture,  
29 package for sale, or sell the substance in this state.

30 (b) The definitions in this subsection apply throughout this  
31 section unless the context clearly requires otherwise.

1 (i) "Agricultural crop protection product" means a chemical  
2 regulated under the federal insecticide, fungicide, and rodenticide  
3 act, 7 U.S.C. Sec. 136 as amended as of September 1, 2015, when used  
4 to prevent, destroy, repel, mitigate, or control predators, diseases,  
5 weeds, or other pests.

6 (ii) "Certified applicator" has the same meaning as provided in  
7 RCW 17.21.020.

8 (iii) "Farmer" has the same meaning as in RCW 82.04.213.

9 (iv) "Manufacturing" includes mixing or combining agricultural  
10 crop protection products with other chemicals or other agricultural  
11 crop protection products.

12 (v) "Package for sale" includes transferring agricultural crop  
13 protection products from one container to another, including the  
14 transfer of fumigants and other liquid or gaseous chemicals from one  
15 tank to another.

16 (vi) "Use" has the same meaning as in RCW 82.12.010.

17 (6) Persons or activities which the state is prohibited from  
18 taxing under the United States Constitution.

19 (7) Any possession of petroleum products subsequently exported  
20 from or sold for export from the state."

21 Correct the title.

EFFECT: Exempts exported petroleum products from the hazardous  
substance tax.

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