

RCW 82.04.660 Exemptions—Environmental handling charges—Mercury-containing lights. (1) An exemption from the taxes imposed in this chapter is provided for:

(a) Producers, with respect to environmental handling charges added to the purchase price of mercury-containing lights either by the producer or a retailer pursuant to an agreement with the producer;

(b) Retailers, with respect to environmental handling charges added to the purchase price of mercury-containing lights sold at retail, including the portion of environmental handling charges retained as reimbursement for any costs associated with the collection and remittance of the charges; and

(c) Stewardship organizations, with respect to environmental handling charges received from producers and retailers.

(2) This section is not subject to the requirements of RCW 82.32.805 and 82.32.808.

(3) For purposes of this section, the definitions in RCW 70A.505.020 apply. [2020 c 20 § 1469; 2015 c 185 § 2.]

Finding—Intent—2015 c 185: "The legislature finds that Engrossed Substitute House Bill No. 2246, enacted in 2014, created an environmental handling charge. However, the 2014 legislature did not intend for business and occupation taxes to be imposed on top of such charge. Therefore, the legislature intends to clarify that environmental handling charges are not subject to business and occupation taxation." [2015 c 185 § 1.]