

**Chapter 173-342 WAC**  
**ADDITIONAL TAXABLE HAZARDOUS SUBSTANCE LIST**

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**WAC**

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**WAC 173-342-010 Purpose and authority.** The purposes of this chapter are to establish requirements for the addition or deletion of materials to the list of hazardous substances which are subject to the state hazardous substance tax pursuant to chapter 2, Laws of 1989, and to list or delete those substances.

It is the intent of this rule to add only materials which are similar to those previously defined by the Model Toxics Control Act as taxable hazardous substances. Those are, in general terms, petroleum products, pesticide products, and chemicals. Manufactured products which may be environmentally detrimental, but not of special hazard, such as plastic containers, solid metals, and wood products or wood fibers are not of this type.

The authority to add or delete additional substances is granted under section 9, chapter 2, Laws of 1989.

[Statutory Authority: 1989 c 2. WSR 90-03-020, § 173-342-010, filed 1/9/90, effective 2/9/90.]

**WAC 173-342-020 Definitions.** For the purpose of this chapter, the following terms have the meanings given below:

(1) "Director" means the director of the department of ecology or the director's designee.

(2) "Hazardous substance" means anything designated as such by the provisions of this rule, as adopted and thereafter amended. In addition, this term includes:

(a) Any substance that, on March 1, 1989, is a hazardous substance under section 101(14) of the Federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA), as amended by P.L. 99-499. These substances consist of chemicals and elements in their purest form. (Reportable quantities associated with these chemicals under CERCLA are not considered for the purposes of this tax, but are duly noted here to avoid any confusion regarding the intent of the federal regulation. See CERCLA, 42 USCA, Sec. 9601.) A CERCLA substance which contains water, a stabilizer, or a preservative is still considered pure. Combinations of CERCLA substances as ingredients together with nonhazardous substances will not be taxable unless the end product is specifically designated as a hazardous substance by the department of ecology under the provisions of this rule;

(b) Petroleum products;

(c) Pesticide products required to be registered under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA).

(3) "Material" means substance, chemicals, category of chemicals, or mixtures of chemicals including products.

(4) "Persistence" means the tendency of a substance to resist degradation and remain in the atmosphere, soil, and/or water.

(5) "Toxicity" means a measure of the propensity of a chemical to produce injury once it reaches a susceptible receptor in or on a living organism.

(6) Except for terms defined in this section, the definitions in section 9, chapter 2, Laws of 1989 and WAC 458-20-252 apply to this chapter.

[Statutory Authority: 1989 c 2. WSR 90-03-020, § 173-342-020, filed 1/9/90, effective 2/9/90.]

**WAC 173-342-030 Basis to determine what is a taxable hazardous substance.** Additional materials may be defined as taxable hazardous substances on the basis of a departmental determination of:

(1) Negative environmental factors such as substantial toxicity and persistence of materials being considered for listing or delisting; and

(2) Substantial adverse impact on waste management operations such as the management of hazardous waste, solid waste, wastewater treatment facilities, wastewater from ground or marine septic systems, and contaminated sites.

[Statutory Authority: 1989 c 2. WSR 90-03-020, § 173-342-030, filed 1/9/90, effective 2/9/90.]

**WAC 173-342-040 Listing.** The director may propose to add (or delete from those materials previously added) materials to the definition of hazardous substance.

(1) Additions or deletions to the list shall be made by amendment of this rule pursuant to the Administrative Procedure Act (chapter 34.05 RCW).

(2) The director of ecology shall add or delete materials no more than twice during each calendar year.

(3) For tax purposes, changes in this definition shall take effect on the first day of the next month that is at least thirty days after the effective date of the rule.

(4) For each material proposed for additional listing, the department shall prepare a "basis for listing" which shall include those factors and data which led the director to propose the listing.

(5) The director shall prepare a "basis for deletion" which shall include those factors and data which led the director to propose deletions from materials previously added.

[Statutory Authority: 1989 c 2. WSR 90-03-020, § 173-342-040, filed 1/9/90, effective 2/9/90.]

**WAC 173-342-050 List.** (Reserved.)

[Statutory Authority: 1989 c 2. WSR 90-03-020, § 173-342-050, filed 1/9/90, effective 2/9/90.]