
SENATE BILL 5501

State of Washington

65th Legislature

2017 Regular Session

By Senators Carlyle, Rolfes, and Frockt; by request of Department of Ecology

1 AN ACT Relating to imposing a surtax on the possession of
2 hazardous substances; amending RCW 82.21.030; providing an effective
3 date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.21.030 and 1989 c 2 s 10 are each amended to read
6 as follows:

7 (1) A tax is imposed on the privilege of possession of hazardous
8 substances in this state. The rate of the tax (~~(shall be)~~) is seven-
9 tenths of one percent multiplied by the wholesale value of the
10 substance.

11 (2) In addition to the tax imposed under subsection (1) of this
12 section, a surtax is imposed on those persons who are subject to the
13 tax imposed under subsection (1) of this section. The rate of surtax
14 to be added to the rate in subsection (1) of this section is as
15 follows:

16 (a) Beginning July 1, 2017, through June 30, 2019, fourteen
17 hundredths percent; and

18 (b)(i) Beginning July 1, 2019, three hundredths percent.

19 (ii) The surtax imposed at the rate provided in (b)(i) of this
20 subsection (2) is suspended for the remainder of any fiscal year
21 during which the department determines on or before May 1st of the

1 current fiscal year that the total aggregate collections under
2 subsection (1) of this section and this subsection (2)(b) for that
3 fiscal year equals or exceeds one hundred sixty million dollars.

4 (iii) If the surtax is suspended under this subsection (2)(b):

5 (A) The suspension takes effect on the first day of the calendar
6 month that is at least thirty days after the date that the department
7 makes a determination under (b)(ii) of this section (2).

8 (B) The surtax under this subsection (2) is imposed again on the
9 first day of the next fiscal year.

10 (iv) The department must provide notice as soon as is practicable
11 on its web site of the suspension of the surtax under this subsection
12 (2)(b).

13 (v) The determination by the department under (b)(ii) of this
14 subsection (2) is final.

15 (3) Moneys collected under this chapter ((shall)) must be
16 deposited in the toxics control accounts under RCW 70.105D.070.

17 ((+3)) (4) Chapter 82.32 RCW applies to the tax imposed in this
18 chapter. The tax due dates, reporting periods, and return
19 requirements applicable to chapter 82.04 RCW apply equally to the tax
20 imposed in this chapter.

21 NEW SECTION. Sec. 2. This act is necessary for the immediate
22 preservation of the public peace, health, or safety, or support of
23 the state government and its existing public institutions, and takes
24 effect July 1, 2017.

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