

2 2SSB 5304 - S AMD 000127

3 By Senator Moyer

4 NOT ADOPTED 3/12/93

5 On page 63, beginning on line 2, strike all of section 271 and
6 insert the following:

7 "Sec. 271. RCW 82.24.020 and 1989 c 271 s 504 are each amended to
8 read as follows:

9 (1) There is levied and there shall be collected as hereinafter
10 provided, a tax upon the sale, use, consumption, handling, possession
11 or distribution of all cigarettes, in an amount equal to the rate of
12 eleven and one-half mills per cigarette.

13 (2) Until July 1, 1995, an additional tax is imposed upon the sale,
14 use, consumption, handling, possession, or distribution of all
15 cigarettes, in an amount equal to the rate of one and one-half mills
16 per cigarette. All revenues collected during any month from this
17 additional tax shall be deposited in the drug enforcement and education
18 account under RCW 69.50.520 by the twenty-fifth day of the following
19 month.

20 (3) There is an additional tax imposed upon the sale, use,
21 consumption, handling, possession, or distribution of all cigarettes,
22 in an amount equal to ten cents per cigarette. All revenues collected
23 from this additional tax shall be deposited in the basic health plan
24 trust account to be used exclusively for the purposes of chapter 70.47
25 RCW.

26 (4) Wholesalers and retailers subject to the payment of this tax
27 may, if they wish, absorb one-half mill per cigarette of the tax and
28 not pass it on to purchasers without being in violation of this section
29 or any other act relating to the sale or taxation of cigarettes.

30 ((+4)) (5) For purposes of this chapter, "possession" shall mean
31 both (a) physical possession by the purchaser and, (b) when cigarettes
32 are being transported to or held for the purchaser or his designee by
33 a person other than the purchaser, constructive possession by the
34 purchaser or his designee, which constructive possession shall be
35 deemed to occur at the location of the cigarettes being so transported
36 or held.

1 **Sec. 272.** RCW 82.26.020 and 1983 2nd ex.s. c 3 s 16 are each
2 amended to read as follows:

3 (1) From and after June 1, 1971, there is levied and there shall be
4 collected a tax upon the sale, use, consumption, handling, or
5 distribution of all tobacco products in this state at the rate of
6 forty-five percent of the wholesale sales price of such tobacco
7 products. Such tax shall be imposed at the time the distributor (a)
8 brings, or causes to be brought, into this state from without the state
9 tobacco products for sale, (b) makes, manufactures, or fabricates
10 tobacco products in this state for sale in this state, or (c) ships or
11 transports tobacco products to retailers in this state, to be sold by
12 those retailers.

13 (2) An additional tax is imposed equal (~~to the rate specified in~~
14 ~~RCW 82.02.030~~) seven percent multiplied by the tax payable under
15 subsection (1) of this section.

16 (3) An additional tax is imposed equal to 381.80 percent of the
17 wholesale sales price of tobacco products. Revenues collected under
18 this subsection shall be deposited in the basic health plan trust
19 account to be used exclusively for the purposes of chapter 70.47 RCW."

20 Renumber the remaining sections consecutively and correct internal
21 references accordingly.

22 **2SSB 5304** - S AMD
23 By Senator Moyer

24

25 On page 64, after line 24, strike all of section 273

26 Renumber the remaining sections consecutively and correct internal
27 references accordingly.

28 **2SSB 5304** - S AMD
29 By Senator Moyer

30

1 On page 1, line 9 of the title, strike "82.24.080, 82.26.020" and
2 insert "82.26.020, 82.24.080"

--- **END** ---