
HOUSE BILL 2594

State of Washington

54th Legislature

1996 Regular Session

By Representatives Pennington, Morris, McMorris, Sheldon, Boldt, Linville, Hymes, Goldsmith and Thompson; by request of Department of Revenue

Read first time 01/15/96. Referred to Committee on Finance.

1 AN ACT Relating to sales and use taxation of carbon that becomes an
2 ingredient or component of anodes or cathodes used in producing
3 aluminum for sale; adding a new section to chapter 82.08 RCW; adding a
4 new section to chapter 82.12 RCW; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 The tax levied by RCW 82.08.020 shall not apply to sales of carbon,
9 petroleum coke, coal tar, pitch, and similar substances that become an
10 ingredient or component of anodes or cathodes used in producing
11 aluminum for sale.

12 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
13 to read as follows:

14 The provisions of this chapter shall not apply in respect to the
15 use of carbon, petroleum coke, coal tar, pitch, and similar substances
16 that become an ingredient or component of anodes or cathodes used in
17 producing aluminum for sale.

1 NEW SECTION. **Sec. 3.** This act shall take effect July 1, 1996.

--- END ---