

# SENATE BILL REPORT

## SB 6060

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As Reported By Senate Committee On:  
Ways & Means, January 31, 2002

**Title:** An act relating to updating references for purposes of the hazardous substance tax for periods beginning August 1, 2001.

**Brief Description:** Updating references for purposes of the hazardous substance tax.

**Sponsors:** Senator Fraser; by request of Department of Revenue.

**Brief History:**

**Committee Activity:** Ways & Means: 3/5/01, 3/26/01 [DP]; 1/31/02 [DPS].

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### SENATE COMMITTEE ON WAYS & MEANS

**Majority Report:** That Substitute Senate Bill No. 6060 be substituted therefor, and the substitute bill do pass.

Signed by Senators Brown, Chair; Regala, Vice Chair; Fairley, Vice Chair; Fraser, Hewitt, Kline, Long, Parlette, Poulsen, Rasmussen, Rossi, B. Sheldon, Snyder, Spanel, Thibaudeau and Zarelli.

**Staff:** Terry Wilson (786-7433)

**Background:** A state tax is imposed on the first possession of a hazardous substance in this state. The rate of tax is 0.7 percent of the wholesale value. Proceeds of the tax are deposited 47.1 percent into the state toxics control account and 52.9 percent into the local toxics control account.

Taxable hazardous substances include:

- (1) Hazardous substances under the Federal Comprehensive Environmental Response, Compensation, and Liability Act as of March 1, 1989;
- (2) Petroleum products; and
- (3) Pesticides required to be registered under the Federal Insecticide, Fungicide and Rodenticide Act.

**Summary of Substitute Bill:** References to the federal acts are updated. Taxable hazardous substances under the Federal Comprehensive Environmental Response, Compensation, and Liability Act are updated to reflect the hazardous substances under the act as of March 1, 2002. Excepted are non-compound metals in solid form in a particle larger than 100 micrometers in diameter. Taxable pesticides required to be registered are limited to those required to be registered as of August 3, 1996, the last date the act was amended.

**Substitute Bill Compared to Original Bill:** The dates were updated from 2001 to 2002.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect on July 1, 2002.

**Testimony For:** This is a simple bill that just changes dates that refer to federal acts which have changed. DOR must tax substances that were on the list but that aren't now. This makes it current.

**Testimony Against:** None.

**Testified:** PRO: Tim Sekerak, DOR; Jim Pendowsik, DOE.