
SUBSTITUTE SENATE BILL 6508

State of Washington

58th Legislature

2004 Regular Session

By Senate Committee on Agriculture (originally sponsored by Senators Honeyford, Brandland, Roach, Sheahan, Mulliken and Rasmussen)

READ FIRST TIME 02/09/04.

1 AN ACT Relating to the business and occupation taxation of beef
2 processors; adding a new section to chapter 82.04 RCW; creating a new
3 section; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that the recent
6 occurrence of bovine spongiform encephalopathy and the resulting bans
7 on beef imports from the United States have had a severe economic
8 impact on the state's beef processing industry. The legislature
9 intends to provide temporary business and occupation tax relief for
10 Washington's beef processors.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
12 to read as follows:

13 (1) In computing tax there may be deducted from the measure of tax
14 those amounts received for:

15 (a) Slaughtering cattle, but only if the taxpayer sells the
16 resulting slaughtered cattle at wholesale and not at retail;

17 (b) Breaking or processing perishable beef products, but only if

1 the perishable beef products are derived from cattle slaughtered by the
2 taxpayer and sold at wholesale only and not at retail;

3 (c) Wholesale sales of perishable beef products derived from cattle
4 slaughtered by the taxpayer;

5 (d) Processing nonperishable beef products, but only if the
6 products are derived from cattle slaughtered by the taxpayer and sold
7 at wholesale only and not at retail; and

8 (e) Wholesale sales of nonperishable beef products derived from
9 cattle slaughtered by the taxpayer.

10 (2) For the purposes of this section, "beef products" means the
11 carcass, parts of carcass, meat, and meat by-products, derived
12 exclusively from cattle and containing no other ingredients.

13 (3) The deduction allowed under this section is allowed only for
14 tax liability incurred after the effective date of this section and
15 until the first day of the month following the date on which the bans
16 on the importation of beef and beef products from the United States of
17 America by Japan, Mexico, and the Republic of South Korea have all been
18 lifted.

19 (4) The department must provide notice, on the department's web
20 site, of the date on which this deduction is no longer available. The
21 notice required by this section does not affect the availability of the
22 deduction under this section.

23 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
24 preservation of the public peace, health, or safety, or support of the
25 state government and its existing public institutions, and takes effect
26 immediately.

--- END ---