
SUBSTITUTE SENATE BILL 6614

State of Washington

61st Legislature

2010 Regular Session

By Senate Ways & Means (originally sponsored by Senators Pridemore, Zarelli, Morton, Delvin, and Marr)

READ FIRST TIME 03/05/10.

1 AN ACT Relating to clarifying the applicability of business and
2 occupation tax to conservation programs with the Bonneville power
3 administration; amending RCW 82.04.310; and providing an expiration
4 date.

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

6 **Sec. 1.** RCW 82.04.310 and 2007 c 58 s 1 are each amended to read
7 as follows:

8 (1) This chapter (~~shall~~) does not apply to any person in respect
9 to a business activity with respect to which tax liability is
10 specifically imposed under the provisions of chapter 82.16 RCW
11 including amounts derived from activities for which a deduction is
12 allowed under RCW 82.16.050.

13 (2) This chapter does not apply to amounts received by any person
14 for the sale of electrical energy for resale within or outside the
15 state.

16 (3)(a) This chapter does not apply to amounts received by any
17 person for the sale of natural or manufactured gas in a calendar year
18 if that person sells within the United States a total amount of natural

1 or manufactured gas in that calendar year that is no more than twenty
2 percent of the amount of natural or manufactured gas that it consumes
3 within the United States in the same calendar year.

4 (b) For purposes of determining whether a person has sold within
5 the United States a total amount of natural or manufactured gas in a
6 calendar year that is no more than twenty percent of the amount of
7 natural or manufactured gas that it consumes within the United States
8 in the same calendar year, the following transfers of gas are not
9 considered to be the sale of natural or manufactured gas:

10 (i) The transfer of any natural or manufactured gas as a result of
11 the acquisition of another business, through merger or otherwise; or

12 (ii) The transfer of any natural or manufactured gas accomplished
13 solely to comply with federal regulatory requirements imposed on the
14 pipeline transportation of such gas when it is shipped by a third-party
15 manager of a person's pipeline transportation.

16 (4) This chapter does not apply to amounts received by any person
17 in the form of credits against power contracts with the Bonneville
18 power administration, or funds provided by the Bonneville power
19 administration, for the purpose of implementing energy conservation
20 programs or demand-side management programs.

21 NEW SECTION. **Sec. 2.** This act expires June 30, 2015.

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