

CERTIFICATION OF ENROLLMENT
SUBSTITUTE SENATE BILL 6533

Chapter 245, Laws of 2006

59th Legislature
2006 Regular Session

SYRUP TAXES

EFFECTIVE DATE: 7/1/06

Passed by the Senate March 8, 2006
YEAS 41 NAYS 5

BRAD OWEN

President of the Senate

Passed by the House March 8, 2006
YEAS 84 NAYS 13

FRANK CHOPP

Speaker of the House of Representatives

Approved March 27, 2006.

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6533** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

Secretary

FILED

March 27, 2006 - 3:07 p.m.

CHRISTINE GREGOIRE

Governor of the State of Washington

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6533

AS AMENDED BY THE HOUSE

Passed Legislature - 2006 Regular Session

State of Washington 59th Legislature 2006 Regular Session

By Senate Committee on Ways & Means (originally sponsored by
Senators Prentice, Zarelli, Schoesler, Benton and McCaslin)

READ FIRST TIME 02/17/06.

1 AN ACT Relating to syrup taxes; adding a new section to chapter
2 82.04 RCW; and providing an effective date.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
5 to read as follows:

6 (1) In computing the tax imposed under this chapter, a credit is
7 allowed to a buyer of syrup to be used by the buyer in making
8 carbonated beverages that are sold by the buyer if the tax imposed by
9 RCW 82.64.020 has been paid in respect to the syrup. The amount of the
10 credit shall be equal to twenty-five percent from July 1, 2006, through
11 June 30, 2007, fifty percent from July 1, 2007, through June 30, 2008,
12 seventy-five percent from July 1, 2008, through June 30, 2009, and one
13 hundred percent after June 30, 2009, of the taxes imposed under RCW
14 82.64.020 in respect to the syrup purchased by the buyer.

15 (2) Credit under this section shall be earned, and claimed against
16 taxes due under this chapter, for the tax reporting period in which the
17 syrup was purchased by the person claiming credit under this section.
18 The credit shall not exceed the tax otherwise due under this chapter
19 for the tax reporting period. Unused credit may be carried over and

1 used in subsequent tax reporting periods, except that no credit may be
2 claimed more than twelve months from the end of the tax reporting
3 period in which the credit was earned. No refunds shall be granted for
4 credits under this section.

5 (3) No credit is available under this section for taxes paid under
6 RCW 82.64.020 before the effective date of this act.

7 (4) For the purposes of this section, "carbonated beverage,"
8 "previously taxed syrup," and "syrup" have the same meanings as
9 provided in RCW 82.64.010.

10 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2006.

Passed by the Senate March 8, 2006.

Passed by the House March 8, 2006.

Approved by the Governor March 27, 2006.

Filed in Office of Secretary of State March 27, 2006.