
HOUSE BILL 2952

State of Washington

66th Legislature

2020 Regular Session

By Representatives Vick and Stokesbary

1 AN ACT Relating to removing the automatic adjustment of the per
2 barrel hazardous substances tax rate on petroleum products; and
3 amending RCW 82.21.030.

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

5 **Sec. 1.** RCW 82.21.030 and 2019 c 422 s 201 are each amended to
6 read as follows:

7 (1)(a) A tax is imposed on the privilege of possession of
8 hazardous substances in this state. Except as provided in (b) of this
9 subsection, the rate of the tax is seven-tenths of one percent
10 multiplied by the wholesale value of the substance. Moneys collected
11 under this subsection (1)(a) must be deposited in the model toxics
12 control capital account.

13 (b) Beginning July 1, 2019, the rate of the tax on petroleum
14 products is one dollar and nine cents per barrel. The tax collected
15 under this subsection (1)(b) on petroleum products must be deposited
16 as follows, after first depositing the tax as provided in (c) of this
17 subsection (1):

18 (i) Sixty percent to the model toxics control operating account
19 created under RCW 70.105D.190;

20 (ii) Twenty-five percent to the model toxics control capital
21 account created under RCW 70.105D.200; and

1 (iii) Fifteen percent to the model toxics control stormwater
2 account created under RCW 70.105D.210.

3 (c) Until the beginning of the ensuing biennium after the
4 enactment of an additive transportation funding act, fifty million
5 dollars per biennium to the motor vehicle fund to be used exclusively
6 for transportation stormwater activities and projects. For purposes
7 of this subsection, "additive transportation funding act" means an
8 act in which the combined total of new revenues deposited into the
9 motor vehicle fund and the multimodal transportation account exceed
10 two billion dollars per biennium attributable solely to an increase
11 in revenue from the enactment of the act.

12 (d) The department must compile a list of petroleum products that
13 are not easily measured on a per barrel basis. Petroleum products
14 identified on the list are subject to the rate under (a) of this
15 subsection in lieu of the volumetric rate under (b) of this
16 subsection. The list will be made in a form and manner prescribed by
17 the department and must be made available on the department's
18 internet web site. In compiling the list, the department may accept
19 technical assistance from persons that sell, market, or distribute
20 petroleum products and consider any other resource the department
21 finds useful in compiling the list.

22 (2) Chapter 82.32 RCW applies to the tax imposed in this chapter.
23 The tax due dates, reporting periods, and return requirements
24 applicable to chapter 82.04 RCW apply equally to the tax imposed in
25 this chapter.

26 ~~((3) Beginning July 1, 2020, and every July 1st thereafter, the
27 rate specified in subsection (1)(b) of this section must be adjusted
28 to reflect the percentage change in the implicit price deflator for
29 nonresidential structures as published by the United States
30 department of commerce, bureau of economic analysis for the most
31 recent twelve-month period ending December 31st of the prior year.))~~

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