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SENATE BILL 5342

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State of Washington

63rd Legislature

2013 Regular Session

By Senators Dammeier, Murray, Mullet, Harper, and Parlette

1 AN ACT Relating to a sales and use tax exemption for restaurants in  
2 respect to certain items that impart flavor to food during the cooking  
3 process; adding a new section to chapter 82.08 RCW; adding a new  
4 section to chapter 82.12 RCW; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8 (1) Except as provided in subsection (2) of this section, the tax  
9 levied by RCW 82.08.020 does not apply to sales to restaurants of  
10 products that impart flavor to food during the cooking process and  
11 that:

12 (a) Are completely or substantially consumed by combustion during  
13 the cooking process, such as wood chips, charcoal, charcoal briquettes,  
14 and grape vines; or

15 (b) Support the food during the cooking process and are comprised  
16 entirely of wood, such as cedar grilling planks.

17 (2) The exemption provided by this section does not apply to any  
18 type of gas fuel.

1 (3) Sellers making tax-exempt sales under this section must obtain  
2 an exemption certificate from the buyer in a form and manner prescribed  
3 by the department. The seller must retain a copy of the exemption  
4 certificate for the seller's files. In lieu of an exemption  
5 certificate, a seller may capture the relevant data elements as allowed  
6 under the streamlined sales and use tax agreement.

7 (4) For purposes of this subsection, "restaurant" has the same  
8 meaning as provided in RCW 82.08.9995.

9 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
10 to read as follows:

11 (1) Except as provided in subsection (2) of this section, the  
12 provisions of this chapter do not apply to restaurants with respect to  
13 the use of products that impart flavor to food during the cooking  
14 process and that:

15 (a) Are completely or substantially consumed by combustion during  
16 the cooking process, such as wood chips, charcoal, charcoal briquettes,  
17 and grape vines; or

18 (b) Support the food during the cooking process and are comprised  
19 entirely of wood, such as cedar grilling planks.

20 (2) The exemption provided by this section does not apply to any  
21 type of gas fuel.

22 (3) For purposes of this subsection, "restaurant" has the same  
23 meaning as provided in RCW 82.08.9995.

24 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2013.

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