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**SUBSTITUTE SENATE BILL 5799**

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**State of Washington**

**65th Legislature**

**2017 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Ranker, Braun, and Keiser)

READ FIRST TIME 04/04/17.

1 AN ACT Relating to extending the expiration date of the sales and  
2 use tax exemptions for certain products that impart flavor to food;  
3 amending RCW 82.08.210 and 82.12.210; providing an effective date;  
4 providing expiration dates; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.08.210 and 2013 2nd sp.s. c 13 s 502 are each  
7 amended 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  
14 briquettes, 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.

19 (3) Sellers making tax-exempt sales under this section must  
20 obtain an exemption certificate from the buyer in a form and manner  
21 prescribed by the department. The seller must retain a copy of the

1 exemption certificate for the seller's files. In lieu of an exemption  
2 certificate, a seller may capture the relevant data elements as  
3 allowed under the streamlined sales and use tax agreement. For  
4 sellers who electronically file their taxes, the department must  
5 provide a separate tax reporting line for exemption amounts claimed  
6 under this section.

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

9 (5) This section expires (~~(July 1, 2017)~~) January 1, 2028.

10 **Sec. 2.** RCW 82.12.210 and 2013 2nd sp.s. c 13 s 503 are each  
11 amended to read as follows:

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

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

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

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

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

25 (4) This section expires (~~(July 1, 2017)~~) January 1, 2028.

26 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
27 preservation of the public peace, health, or safety, or support of  
28 the state government and its existing public institutions, and takes  
29 effect July 1, 2017.

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