**8204 AMS NELS S1976.2 - NOT FOR FLOOR USE**

**SJR 8204** - S AMD **108**

By Senator Nelson

**NOT ADOPTED 03/07/2017**

On page 2, line 9, after "2017" insert ", except that no new business and occupation tax preference may be enacted by the legislature unless approved by a two-thirds vote in both the senate and the house of representatives. For the purposes of this subsection (c):

(i) "Business and occupation tax" means a tax on the gross receipts of a business operating in Washington, as a measure of the privilege of engaging in business. The term "gross receipts" means gross income, gross sales, or the value of products, whichever is applicable to a particular business.

(ii) "Business and occupation tax preference" means an exemption, exclusion, or deduction from the base of a state business and occupation tax; a credit against a state business and occupation tax; a deferral of a state business and occupation tax; or a preferential state business and occupation tax rate"

EFFECT: Provides that a business and occupation tax preference cannot be enacted by the legislature without a two-thirds majority vote.