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SENATE BILL 5383

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State of Washington

54th Legislature

1995 Regular Session

By Senator Hochstatter

Read first time 01/23/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to the business and occupation tax on collection  
2 agencies; and amending RCW 82.04.260.

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

4 **Sec. 1.** RCW 82.04.260 and 1993 sp.s. c 25 s 104 are each amended  
5 to read as follows:

6 (1) Upon every person engaging within this state in the business of  
7 buying wheat, oats, dry peas, dry beans, lentils, triticale, corn, rye,  
8 and barley, but not including any manufactured or processed products  
9 thereof, and selling the same at wholesale; the tax imposed shall be  
10 equal to the gross proceeds derived from such sales multiplied by the  
11 rate of 0.011 percent.

12 (2) Upon every person engaging within this state in the business of  
13 manufacturing wheat into flour, barley into pearl barley, soybeans into  
14 soybean oil, or sunflower seeds into sunflower oil; as to such persons  
15 the amount of tax with respect to such business shall be equal to the  
16 value of the flour, pearl barley, or oil manufactured, multiplied by  
17 the rate of 0.138 percent.

18 (3) Upon every person engaging within this state in the business of  
19 splitting or processing dried peas; as to such persons the amount of

1 tax with respect to such business shall be equal to the value of the  
2 peas split or processed, multiplied by the rate of 0.275 percent.

3 (4) Upon every person engaging within this state in the business of  
4 manufacturing seafood products which remain in a raw, raw frozen, or  
5 raw salted state at the completion of the manufacturing by that person;  
6 as to such persons the amount of tax with respect to such business  
7 shall be equal to the value of the products manufactured, multiplied by  
8 the rate of 0.138 percent.

9 (5) Upon every person engaging within this state in the business of  
10 manufacturing by canning, preserving, freezing, or dehydrating fresh  
11 fruits and vegetables; as to such persons the amount of tax with  
12 respect to such business shall be equal to the value of the products  
13 canned, preserved, frozen, or dehydrated multiplied by the rate of 0.33  
14 percent.

15 (6) Upon every nonprofit corporation and nonprofit association  
16 engaging within this state in research and development, as to such  
17 corporations and associations, the amount of tax with respect to such  
18 activities shall be equal to the gross income derived from such  
19 activities multiplied by the rate of 0.484 percent.

20 (7) Upon every person engaging within this state in the business of  
21 slaughtering, breaking, and/or processing perishable meat products and/  
22 or selling the same at wholesale only and not at retail; as to such  
23 persons the tax imposed shall be equal to the gross proceeds derived  
24 from such sales multiplied by the rate of 0.138 percent.

25 (8) Upon every person engaging within this state in the business of  
26 making sales, at retail or wholesale, of nuclear fuel assemblies  
27 manufactured by that person, as to such persons the amount of tax with  
28 respect to such business shall be equal to the gross proceeds of sales  
29 of the assemblies multiplied by the rate of 0.275 percent.

30 (9) Upon every person engaging within this state in the business of  
31 manufacturing nuclear fuel assemblies, as to such persons the amount of  
32 tax with respect to such business shall be equal to the value of the  
33 products manufactured multiplied by the rate of 0.275 percent.

34 (10) Upon every person engaging within this state in the business  
35 of acting as a travel agent; as to such persons the amount of the tax  
36 with respect to such activities shall be equal to the gross income  
37 derived from such activities multiplied by the rate of 0.275 percent.

38 (11) Upon every person engaging within this state in business as an  
39 international steamship agent, international customs house broker,

1 international freight forwarder, vessel and/or cargo charter broker in  
2 foreign commerce, and/or international air cargo agent; as to such  
3 persons the amount of the tax with respect to only international  
4 activities shall be equal to the gross income derived from such  
5 activities multiplied by the rate of 0.363 percent.

6 (12) Upon every person engaging within this state in the business  
7 of stevedoring and associated activities pertinent to the movement of  
8 goods and commodities in waterborne interstate or foreign commerce; as  
9 to such persons the amount of tax with respect to such business shall  
10 be equal to the gross proceeds derived from such activities multiplied  
11 by the rate of 0.363 percent. Persons subject to taxation under this  
12 subsection shall be exempt from payment of taxes imposed by chapter  
13 82.16 RCW for that portion of their business subject to taxation under  
14 this subsection. Stevedoring and associated activities pertinent to  
15 the conduct of goods and commodities in waterborne interstate or  
16 foreign commerce are defined as all activities of a labor, service, or  
17 transportation nature whereby cargo may be loaded or unloaded to or  
18 from vessels or barges, passing over, onto or under a wharf, pier, or  
19 similar structure; cargo may be moved to a warehouse or similar holding  
20 or storage yard or area to await further movement in import or export  
21 or may move to a consolidation freight station and be stuffed,  
22 unstuffed, containerized, separated, or otherwise segregated or  
23 aggregated for delivery or loaded on any mode of transportation for  
24 delivery to its consignee. Specific activities included in this  
25 definition are: Wharfage, handling, loading, unloading, moving of  
26 cargo to a convenient place of delivery to the consignee or a  
27 convenient place for further movement to export mode; documentation  
28 services in connection with the receipt, delivery, checking, care,  
29 custody, and control of cargo required in the transfer of cargo;  
30 imported automobile handling prior to delivery to consignee; terminal  
31 stevedoring and incidental vessel services, including but not limited  
32 to plugging and unplugging refrigerator service to containers,  
33 trailers, and other refrigerated cargo receptacles, and securing ship  
34 hatch covers.

35 (13) Upon every person engaging within this state in the business  
36 of disposing of low-level waste, as defined in RCW 43.145.010; as to  
37 such persons the amount of the tax with respect to such business shall  
38 be equal to the gross income of the business, excluding any fees

1 imposed under chapter 43.200 RCW, multiplied by the rate of 3.3  
2 percent.

3 If the gross income of the taxpayer is attributable to activities  
4 both within and without this state, the gross income attributable to  
5 this state shall be determined in accordance with the methods of  
6 apportionment required under RCW 82.04.460.

7 (14) Upon every person engaging within this state as an insurance  
8 agent, insurance broker, or insurance solicitor licensed under chapter  
9 48.17 RCW or as a collection agency licensed under chapter 19.16 RCW;  
10 as to such persons, the amount of the tax with respect to such licensed  
11 activities shall be equal to the gross income of such business  
12 multiplied by the rate of 1.1 percent.

13 (15) Upon every person engaging within this state in business as a  
14 hospital, as defined in chapter 70.41 RCW, that is operated as a  
15 nonprofit corporation or by the state or any of its political  
16 subdivisions, as to such persons, the amount of tax with respect to  
17 such activities shall be equal to the gross income of the business  
18 multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5  
19 percent thereafter. The moneys collected under this subsection shall  
20 be deposited in the health services account created under RCW  
21 43.72.900.

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