
SUBSTITUTE SENATE BILL 6750

State of Washington

54th Legislature

1996 Regular Session

By Senate Committee on Labor, Commerce & Trade (originally sponsored by Senators Heavey, Newhouse, Haugen, Oke, Hochstatter, Schow, Rasmussen and Johnson)

Read first time 02/02/96.

1 AN ACT Relating to excise taxation of management entities providing
2 services for casino gambling activity in Washington state; amending RCW
3 82.04.290; and adding a new section to chapter 82.04 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 "Casino management services" means management services provided by
8 a management entity certified by the state of Washington for casino
9 gambling activity including financing, development, or operation of a
10 facility capable of conducting gambling activity using thirty or more
11 gaming stations and allowing wagers of two hundred fifty dollars or
12 more.

13 **Sec. 2.** RCW 82.04.290 and 1996 c 1 s 2 are each amended to read as
14 follows:

15 (1) Upon every person engaging within this state in the business of
16 providing selected business services other than or in addition to those
17 enumerated in RCW 82.04.250 or 82.04.270; as to such persons the amount

1 of tax on account of such activities shall be equal to the gross income
2 of the business multiplied by the rate of 2.0 percent.

3 (2) Upon every person engaging within this state in banking, loan,
4 security, investment management, investment advisory, or other
5 financial businesses, other than or in addition to those enumerated in
6 subsection (3) of this section; as to such persons, the amount of the
7 tax with respect to such business shall be equal to the gross income of
8 the business, multiplied by the rate of 1.6 percent.

9 (3) Upon every person engaging within this state in the business of
10 providing international investment management services, as to such
11 persons, the amount of tax with respect to such business shall be equal
12 to the gross income or gross proceeds of sales of the business
13 multiplied by a rate of 0.275 percent.

14 (4) Upon every person engaging within this state in any business
15 activity other than or in addition to those enumerated in RCW
16 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
17 82.04.280, and subsections (1), (2), and (3) of this section; as to
18 such persons the amount of tax on account of such activities shall be
19 equal to the gross income of the business multiplied by the rate of
20 1.75 percent.

21 This section includes, among others, and without limiting the scope
22 hereof (whether or not title to materials used in the performance of
23 such business passes to another by accession, confusion or other than
24 by outright sale), persons engaged in the business of rendering any
25 type of service which does not constitute a "sale at retail" or a "sale
26 at wholesale." The value of advertising, demonstration, and
27 promotional supplies and materials furnished to an agent by his
28 principal or supplier to be used for informational, educational and
29 promotional purposes shall not be considered a part of the agent's
30 remuneration or commission and shall not be subject to taxation under
31 this section.

32 (5) Upon every person engaging within this state in casino
33 management services under section 1 of this act; as to such persons the
34 amount of tax on account of such activities shall be equal to the gross
35 income of the business multiplied by the rate of two percent.

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