S-2892.1

## SUBSTITUTE SENATE BILL 5196

State of Washington 55th Legislature 1997 Regular Session

**By** Senate Committee on Ways & Means (originally sponsored by Senators Strannigan, West, Bauer, Heavey, Prentice and Wood)

Read first time 04/07/97.

1 AN ACT Relating to business and occupation taxation; adding a new 2 section to chapter 82.04 RCW; and providing an effective date.

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

4 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.04 RCW 5 to read as follows:

6 In computing tax there may be deducted from the measure of tax 7 amounts paid by the owner of an amusement device, as defined in RCW 8 66.44.316, to the person upon whose premises the device is operated, if 9 the amounts are paid at the time they are collected from the amusement 10 device.

11 <u>NEW SECTION.</u> Sec. 2. This act takes effect January 1, 1998.

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