MUNICIPAL BUSINESS AND OCCUPATION TAX--PRINTING AND PUBLISHING INCOME

EFFECTIVE DATE: 1/1/08
AN ACT Relating to the allocation of printing and publishing income for municipal business and occupation taxes; adding a new section to chapter 35.102 RCW; and providing an effective date.

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

NEW SECTION.  Sec. 1. A new section is added to chapter 35.102 RCW to read as follows:
Notwithstanding RCW 35.102.130, a city that imposes a business and occupation tax shall allocate a person's gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the department of revenue.

NEW SECTION.  Sec. 2. This act takes effect January 1, 2008.