1395-S AMH KRAF ELGE 163

**SHB 1395** - H AMD **328**

By Representative Kraft

**NOT CONSIDERED 12/23/2019**

 On page 4, line 25, after "owner" insert ", but does not include a contractor fully exempt from business and occupation tax liability under RCW 82.04.4451."

|  |  |
| --- | --- |
|  |  EFFECT: Exempts from the definition of "direct contractor" a contractor exempt from B&O tax liability.   |

**--- END ---**