

SB 5104 - DIGEST

Declares an intent, by adopting Title 82A RCW, to provide the necessary revenues for the support of vital state services on a more stable and equitable basis.

Imposes a tax on all taxable income of resident individuals, estates, and trusts and on all individuals, estates, and trusts deriving income from sources in Washington for each taxable year based on the type of return filed and the amount of income.

Provides penalties.

Provides contingent effective dates.