
HOUSE BILL 2132

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Wang, Holland, Morris, Silver, Appelwick, McLean, May, Zellinsky and Bowman.

Read first time February 27, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to business and occupation taxation of insurance
2 salespersons; amending RCW 82.04.360; providing an effective date; and
3 declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.360 and 1961 c 15 s 82.04.360 are each amended
6 to read as follows:

7 This chapter shall not apply to any person in respect to his
8 employment in the capacity of an employee or servant as distinguished
9 from that of an independent contractor. For the purposes of this
10 section, the definition of employee shall include those persons that
11 are defined in Section 3121(d)(3)(B) of the Internal Revenue Code of
12 1986, as amended through January 1, 1991.

13 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect July 1, 1991.