

1 **E2SSB 5304** - H AMD to Revenue Comm. Amendment **000356 WITHDRAWN**
2 **4-8-93**

3 By Representative Jones

4 On page 89 of the amendment, line 10, after "rate of" strike
5 everything through "thereafter." on line 14 and insert: "six mills
6 per cigarette through June 30, 1995, and fifteen mills per
7 cigarette thereafter."

8 On page 94 of the amendment, line 30, strike everything
9 through page 96, line 8 and insert:

10 "**Sec. 312.** RCW 82.04.290 and 1985 c 32 s 3 are each amended
11 to read as follows:

12 Upon every person engaging within this state in any business
13 activity other than or in addition to those enumerated in RCW
14 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270,
15 and 82.04.280; as to such persons the amount of tax on account of
16 such activities shall be equal to the gross income of the business
17 multiplied by the rate of (1) 1.50 percent on all businesses,
18 including those taxed under subsection (2) of this section, and (2)
19 an additional one percent on persons engaging in business as
20 physicians, dentists, osteopaths, chiropractors, optometrists,
21 podiatrists, and other health practitioners whether or not licensed
22 or certified. This section includes, among others, and without
23 limiting the scope hereof (whether or not title to materials used
24 in the performance of such business passes to another by accession,
25 confusion or other than by outright sale), persons engaged in the
26 business of rendering any type of service which does not constitute
27 a "sale at retail" or a "sale at wholesale." The value of
28 advertising, demonstration, and promotional supplies and materials
29 furnished to an agent by his principal or supplier to be used for

1 informational, educational and promotional purposes shall not be
2 considered a part of the agent's remuneration or commission and
3 shall not be subject to taxation under this section. The moneys
4 collected under subsection (2) of this section shall be deposited
5 in the health services account created under section 460 of this
6 act."

EFFECT: Deletes additional beer tax, lowers additional
cigarette tax to 12 cents per pack until July 1, 1995, and
thirty cents per pack thereafter. Provides an additional 1%
B&O tax on doctors and other health practitioners. Raises
approximately the same amount of revenue as the Revenue
Committee amendment.