
SENATE BILL 6239

State of Washington

53rd Legislature

1994 Regular Session

By Senators Bluechel, McDonald, Cantu, Oke, Sellar, Erwin, Roach and Nelson

Read first time 01/17/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to decreasing business and occupation taxes; and
2 amending RCW 82.04.290.

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

4 **Sec. 1.** RCW 82.04.290 and 1993 1st sp.s. c 25 s 203 are each
5 amended to read as follows:

6 (1) Upon every person engaging within this state in the business of
7 providing selected business services other than or in addition to those
8 enumerated in RCW 82.04.250 or 82.04.270; as to such persons the amount
9 of tax on account of such activities shall be equal to the gross income
10 of the business multiplied by the rate of (~~(2.5)~~) 1.5 percent.

11 (2) Upon every person engaging within this state in banking, loan,
12 security, investment management, investment advisory, or other
13 financial businesses; as to such persons, the amount of the tax with
14 respect to such business shall be equal to the gross income of the
15 business, multiplied by the rate of (~~(1.70)~~) 1.5 percent.

16 (3) Upon every person engaging within this state in any business
17 activity other than or in addition to those enumerated in RCW
18 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
19 82.04.280, and subsections (1) and (2) of this section; as to such

1 persons the amount of tax on account of such activities shall be equal
2 to the gross income of the business multiplied by the rate of ((2.0))
3 1.5 percent. This section includes, among others, and without limiting
4 the scope hereof (whether or not title to materials used in the
5 performance of such business passes to another by accession, confusion
6 or other than by outright sale), persons engaged in the business of
7 rendering any type of service which does not constitute a "sale at
8 retail" or a "sale at wholesale." The value of advertising,
9 demonstration, and promotional supplies and materials furnished to an
10 agent by his principal or supplier to be used for informational,
11 educational and promotional purposes shall not be considered a part of
12 the agent's remuneration or commission and shall not be subject to
13 taxation under this section.

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