

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2424

Chapter 228, Laws of 1994

(partial veto)

53rd Legislature
1994 Regular Session

MASSAGE PRACTITIONERS--STANDARD INDUSTRIAL CLASSIFICATION

EFFECTIVE DATE: 7/1/94

Passed by the House February 15, 1994
Yeas 94 Nays 0

BRIAN EBERSOLE
**Speaker of the
House of Representatives**

Passed by the Senate March 1, 1994
Yeas 43 Nays 4

R. LORRAINE WOJAHN
President of the Senate

Approved April 1, 1994, with the
exception of section 2, which is
vetoed.

MIKE LOWRY
Governor of the State of Washington

CERTIFICATE

I, Marilyn Showalter, Chief Clerk of
the House of Representatives of the
State of Washington, do hereby certify
that the attached is **SUBSTITUTE HOUSE
BILL 2424** as passed by the House of
Representatives and the Senate on the
dates hereon set forth.

MARILYN SHOWALTER
Chief Clerk

FILED

April 1, 1994 - 10:23 a.m.

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2424

Passed Legislature - 1994 Regular Session

State of Washington 53rd Legislature 1994 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Anderson, J. Kohl, Ballard, Dellwo, King, Dyer, Grant, Brough, Dorn, Lemmon, Quall, B. Thomas, Campbell, Sehlin, Wolfe, Morris, Roland, Wood, Carlson, Silver, Orr, Sheahan, Dunshee, Cothorn, Veloria, Mastin, Heavey, Long, Edmondson, Cooke, Schoesler, Kessler, Romero, Thibaudeau, Conway, Jones, Tate, Mielke, Springer and McMorris)

Read first time 02/08/94.

1 AN ACT Relating to taxation of massage services; adding a new
2 section to chapter 18.108 RCW; creating a new section; and providing an
3 effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 18.108 RCW
6 to read as follows:

7 For the purposes of this chapter, licensed massage practitioners
8 shall be classified as "offices and clinics of health practitioners,
9 not elsewhere classified" under section 8049 of the standard industrial
10 classification manual published by the executive office of the
11 president, office of management and budget.

12 *NEW SECTION. **Sec. 2.** *The department of revenue shall review the*
13 *impact of section 1 of this act on massage practitioners and on revenue*
14 *collection and report to the legislature by December 1, 1994, as to the*
15 *effect of recategorizing massage practitioners as health practitioners*
16 *and adjusting tax categories accordingly.*

17 *Sec. 2 was vetoed, see message at end of chapter.

1 NEW SECTION. **Sec. 3.** This act shall take effect July 1, 1994.
2 Passed the House February 15, 1994.
3 Passed the Senate March 1, 1994.
4 Approved by the Governor April 1, 1994, with the exception of
5 certain items which were vetoed.
6 Filed in Office of Secretary of State April 1, 1994.

1 Note: Governor's explanation of partial veto is as follows:

2 "I am returning herewith, without my approval as to section 2,
3 Substitute House Bill No. 2424 entitled:

4 "AN ACT Relating to taxation of massage services;"

5 This bill relates to re-categorizing massage practitioners as
6 health practitioners and adjusting their tax categories.

7 Section 2 of this bill directs the Department of Revenue to report
8 to the Legislature by December 1, 1994, on the effect of re-
9 categorizing massage practitioners as health practitioners and
10 adjusting tax categories accordingly.

11 However, a change in standard industrial classification does not
12 affect the tax status or tax liability of massage practitioners, nor
13 will it affect their licensing and certification requirements
14 administered by the Department of Licensing. Such coding in the
15 Department of Revenue and other agencies is for statistical purposes
16 only. Tax liability and licensing requirements are determined by the
17 kind of activity that the business actually performs. Substitute House
18 Bill No. 2424 does not change the activity of massage practitioners
19 and, therefore, will not change their tax liability.

20 Because section 1 does not change the tax liability or
21 licensing/certification requirements of massage practitioners, the
22 purpose of the review called for in section 2 becomes meaningless. For
23 these reasons, I am vetoing section 2.

24 To address the concerns raised by the supporters of this bill, I am
25 directing the Department of Revenue to meet with the prime sponsor and
26 proponents of this legislation and discuss exactly what would be needed
27 to accomplish their objectives.

28 With the exception of section 2, Substitute House Bill No. 2424 is
29 approved."