5897

Sponsor(s): Senator Pelz

Brief Description: Providing an income tax.

SB 5897 - DIGEST

Provides for modifications of taxable income.

Specifies division of income, modifications, and credits.

Specifies income tax rates and credits.

Provides for withholding and estimated tax requirements.

Establishes criminal penalties for violations of the act.

Provides for administration and enforcement of the income tax requirements.

Provides for a reduction in the sales tax.

Provides for a reduction in the business and occupation tax.

Provides appeal procedures.

Repeals RCW 82.04.2901, 82.04.2904, 6.15.025, 84.52.065, and 84.52.067.

Eliminates the state property tax under Title 84 RCW.