
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: H-2517.1/95

ATTY/TYPIST: LC:cls

BRIEF TITLE:

4

5 On page 5, after line 27, insert the following:

6 "Sec. 4. RCW 82.04.260 and 1993 sp.s. c 25 s 104 are each amended
7 to read as follows:

8 (1) Upon every person engaging within this state in the business of
9 buying wheat, oats, dry peas, dry beans, lentils, triticale, corn, rye
10 and barley, but not including any manufactured or processed products
11 thereof, and selling the same at wholesale; the tax imposed shall be
12 equal to the gross proceeds derived from such sales multiplied by the
13 rate of 0.011 percent.

14 (2) Upon every person engaging within this state in the business of
15 manufacturing wheat into flour, barley into pearl barley, soybeans into
16 soybean oil, or sunflower seeds into sunflower oil; as to such persons
17 the amount of tax with respect to such business shall be equal to the
18 value of the flour, pearl barley, or oil manufactured, multiplied by
19 the rate of 0.138 percent.

20 (3) Upon every person engaging within this state in the business of
21 splitting or processing dried peas; as to such persons the amount of
22 tax with respect to such business shall be equal to the value of the
23 peas split or processed, multiplied by the rate of 0.275 percent.

24 (4) Upon every person engaging within this state in the business of
25 manufacturing seafood products which remain in a raw, raw frozen, or
26 raw salted state at the completion of the manufacturing by that person;
27 as to such persons the amount of tax with respect to such business
28 shall be equal to the value of the products manufactured, multiplied by
29 the rate of 0.138 percent.

30 (5) Upon every person engaging within this state in the business of
31 manufacturing by canning, preserving, freezing or dehydrating fresh
32 fruits and vegetables; as to such persons the amount of tax with
33 respect to such business shall be equal to the value of the products
34 canned, preserved, frozen or dehydrated multiplied by the rate of 0.33
35 percent.

1 (6) Upon every nonprofit corporation and nonprofit association
2 engaging within this state in research and development, as to such
3 corporations and associations, the amount of tax with respect to such
4 activities shall be equal to the gross income derived from such
5 activities multiplied by the rate of 0.484 percent.

6 (7) Upon every person engaging within this state in the business of
7 slaughtering, breaking and/or processing perishable meat products and/
8 or selling the same at wholesale only and not at retail; as to such
9 persons the tax imposed shall be equal to the gross proceeds derived
10 from such sales multiplied by the rate of 0.138 percent.

11 (8) Upon every person engaging within this state in the business of
12 making sales, at retail or wholesale, of nuclear fuel assemblies
13 manufactured by that person, as to such persons the amount of tax with
14 respect to such business shall be equal to the gross proceeds of sales
15 of the assemblies multiplied by the rate of 0.275 percent.

16 (9) Upon every person engaging within this state in the business of
17 manufacturing nuclear fuel assemblies, as to such persons the amount of
18 tax with respect to such business shall be equal to the value of the
19 products manufactured multiplied by the rate of 0.275 percent.

20 (10) Upon every person engaging within this state in the business
21 of acting as a travel agent; as to such persons the amount of the tax
22 with respect to such activities shall be equal to the gross income
23 derived from such activities multiplied by the rate of 0.275 percent.

24 (11) Upon every person engaging within this state in business as an
25 international steamship agent, international customs house broker,
26 international freight forwarder, vessel and/or cargo charter broker in
27 foreign commerce, and/or international air cargo agent; as to such
28 persons the amount of the tax with respect to only international
29 activities shall be equal to the gross income derived from such
30 activities multiplied by the rate of 0.363 percent.

31 (12) Upon every person engaging within this state in the business
32 of stevedoring and associated activities pertinent to the movement of
33 goods and commodities in waterborne interstate or foreign commerce; as
34 to such persons the amount of tax with respect to such business shall
35 be equal to the gross proceeds derived from such activities multiplied
36 by the rate of 0.363 percent. Persons subject to taxation under this
37 subsection shall be exempt from payment of taxes imposed by chapter
38 82.16 RCW for that portion of their business subject to taxation under
39 this subsection. Stevedoring and associated activities pertinent to

1 the conduct of goods and commodities in waterborne interstate or
2 foreign commerce are defined as all activities of a labor, service or
3 transportation nature whereby cargo may be loaded or unloaded to or
4 from vessels or barges, passing over, onto or under a wharf, pier, or
5 similar structure; cargo may be moved to a warehouse or similar holding
6 or storage yard or area to await further movement in import or export
7 or may move to a consolidation freight station and be stuffed,
8 unstuffed, containerized, separated or otherwise segregated or
9 aggregated for delivery or loaded on any mode of transportation for
10 delivery to its consignee. Specific activities included in this
11 definition are: Wharfage, handling, loading, unloading, moving of
12 cargo to a convenient place of delivery to the consignee or a
13 convenient place for further movement to export mode; documentation
14 services in connection with the receipt, delivery, checking, care,
15 custody and control of cargo required in the transfer of cargo;
16 imported automobile handling prior to delivery to consignee; terminal
17 stevedoring and incidental vessel services, including but not limited
18 to plugging and unplugging refrigerator service to containers,
19 trailers, and other refrigerated cargo receptacles, and securing ship
20 hatch covers.

21 (13) Upon every person engaging within this state in the business
22 of disposing of low-level waste, as defined in RCW 43.145.010; as to
23 such persons the amount of the tax with respect to such business shall
24 be equal to the gross income of the business, excluding any fees
25 imposed under chapter 43.200 RCW, multiplied by the rate of 3.3
26 percent.

27 If the gross income of the taxpayer is attributable to activities
28 both within and without this state, the gross income attributable to
29 this state shall be determined in accordance with the methods of
30 apportionment required under RCW 82.04.460.

31 (14) Upon every person engaging within this state as an insurance
32 agent, insurance broker, or insurance solicitor licensed under chapter
33 48.17 RCW; as to such persons, the amount of the tax with respect to
34 such licensed activities shall be equal to the gross income of such
35 business multiplied by the rate of 1.1 percent.

36 (15) Upon every person engaging within this state in business as a
37 hospital, as defined in chapter 70.41 RCW(~~(, that is operated as a~~
38 ~~nonprofit corporation or by the state or any of its political~~
39 ~~subdivisions)), as to such persons, the amount of tax with respect to~~

1 such activities shall be equal to the gross income of the business
2 multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5
3 percent thereafter. The moneys collected under this subsection shall
4 be deposited in the health services account created under RCW
5 43.72.900."

6 Renumber the remaining sections, correct internal references, and
7 correct the title.

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