

2 **SHB 1057** - S Amd 358
3 By Senators Newhouse and Haugen

4 On page 2, line 13, after "vegetables" insert ", or selling at
5 wholesale fresh fruits and vegetables canned, preserved, or dehydrated
6 by the seller and sold to purchasers who immediately transport the
7 goods out of this state"

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10 On page 4, after line 21, insert the following:

11 "**Sec. 2.** RCW 82.04.270 and 1994 c 124 s 2 are each amended to read
12 as follows:

13 (1) Upon every person except persons taxable under subsections (1),
14 (5), or (8) of RCW 82.04.260 engaging within this state in the business
15 of making sales at wholesale; as to such persons the amount of tax with
16 respect to such business shall be equal to the gross proceeds of sales
17 of such business multiplied by the rate of 0.484 percent.

18 (2) The tax imposed by this section is levied and shall be
19 collected from every person engaged in the business of distributing in
20 this state articles of tangible personal property, owned by them from
21 their own warehouse or other central location in this state to two or
22 more of their own retail stores or outlets, where no change of title or
23 ownership occurs, the intent hereof being to impose a tax equal to the
24 wholesaler's tax upon persons performing functions essentially
25 comparable to those of a wholesaler, but not actually making sales.
26 The tax designated in this section may not be assessed twice to the
27 same person for the same article. The amount of the tax as to such
28 persons shall be computed by multiplying 0.484 percent of the value of
29 the article so distributed as of the time of such distribution. The
30 department of revenue shall prescribe uniform and equitable rules for
31 the purpose of ascertaining such value, which value shall correspond as
32 nearly as possible to the gross proceeds from sales at wholesale in
33 this state of similar articles of like quality and character, and in
34 similar quantities by other taxpayers. Delivery trucks or vans will

1 not under the purposes of this section be considered to be retail
2 stores or outlets."

3 Renumber the sections consecutively and correct any internal
4 references accordingly

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7 On page 1, line 2 of the title, after "82.04.260" insert "and
8 82.04.270"

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