

2 **SB 5555** - S Amd - 272
3 By Senators Rinehart and West
4

5 ADOPTED 3/15/95

6 On page 5, after line 25, insert the following:

7 "Sec. 3. RCW 82.04.290 and 1993 sp.s. c 25 s 203 are each amended
8 to read as follows:

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

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

19 (3) Upon every person engaging within this state in the business of
20 providing massage services; as to such persons, the amount of the tax
21 with respect to such business shall be equal to the gross income of the
22 business, multiplied by the rate of 0.471 percent.

23 (4) Upon every person engaging within this state in any business
24 activity other than or in addition to those enumerated in RCW
25 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
26 82.04.280, and subsections (1) (~~and (2)~~) through (3) of this section;
27 as to such persons the amount of tax on account of such activities
28 shall be equal to the gross income of the business multiplied by the
29 rate of 2.0 percent. This section includes, among others, and without
30 limiting the scope hereof (whether or not title to materials used in
31 the performance of such business passes to another by accession,
32 confusion or other than by outright sale), persons engaged in the
33 business of rendering any type of service which does not constitute a
34 "sale at retail" or a "sale at wholesale." The value of advertising,
35 demonstration, and promotional supplies and materials furnished to an
36 agent by his principal or supplier to be used for informational,
37 educational and promotional purposes shall not be considered a part of

1 the agent's remuneration or commission and shall not be subject to
2 taxation under this section.

3 **Sec. 4.** RCW 82.04.2201 and 1994 sp.s. c 10 s 1 are each amended to
4 read as follows:

5 There is levied and shall be collected for the period July 1, 1993,
6 through June 30, 1997, from every person for the act or privilege of
7 engaging in business activities, as a part of the tax imposed under RCW
8 82.04.220 through 82.04.280 and 82.04.290(~~(+3)~~)(4), except RCW
9 82.04.250(1) and 82.04.260(15), an additional tax equal to 4.5 percent
10 multiplied by the tax payable under those sections.

11 To facilitate collection of these additional taxes, the department
12 of revenue is authorized to adjust the basic rates of persons to which
13 this section applies in such manner as to reflect the amount to the
14 nearest one-thousandth of one percent of the additional tax hereby
15 imposed, adjusting ten-thousandths equal to or greater than five ten-
16 thousandths to the greater thousandth."

17 Renumber the sections consecutively and correct any internal
18 references accordingly

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22 On page 1, line 2 of the title, after "82.04.050" insert "
23 82.04.290, and 82.04.2201"

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