

2 **SSB 6047** - S AMD 062

3 By Senators Deccio, Long, Palmer, Hale, Swecker, Finkbeiner, Wood,
4 Johnson, Strannigan and Schow

5 WITHDRAWN 3/7/95

6 On page 4, after line 27, insert the following:

7 **"Sec. 5.** RCW 82.04.255 and 1993 sp.s. c 25 s 202 are each amended
8 to read as follows:

9 Upon every person engaging within the state as a real estate
10 broker; as to such persons, the amount of the tax with respect to such
11 business shall be equal to the gross income of the business, multiplied
12 by the rate of ~~((2.0))~~ 1.5 percent.

13 The measure of the tax on real estate commissions earned by the
14 real estate broker shall be the gross commission earned by the
15 particular real estate brokerage office including that portion of the
16 commission paid to salesmen or associate brokers in the same office on
17 a particular transaction: PROVIDED, HOWEVER, That where a real estate
18 commission is divided between an originating brokerage office and a
19 cooperating brokerage office on a particular transaction, each
20 brokerage office shall pay the tax only upon their respective shares of
21 said commission: AND PROVIDED FURTHER, That where the brokerage office
22 has paid the tax as provided herein, salesmen or associate brokers
23 within the same brokerage office shall not be required to pay a similar
24 tax upon the same transaction.

25 **Sec. 6.** RCW 82.04.290 and 1993 sp.s. c 25 s 203 are each amended
26 to read as follows:

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

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

1 (3)) Upon every person engaging within this state in any business
2 activity other than or in addition to those enumerated in RCW
3 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
4 82.04.280(~~(, and subsections (1) and (2) of this section)~~); as to such
5 persons the amount of tax on account of such activities shall be equal
6 to the gross income of the business multiplied by the rate of ~~((2.0))~~
7 1.5 percent. This section includes, among others, and without limiting
8 the scope hereof (whether or not title to materials used in the
9 performance of such business passes to another by accession, confusion
10 or other than by outright sale), persons engaged in the business of
11 rendering any type of service which does not constitute a "sale at
12 retail" or a "sale at wholesale." The value of advertising,
13 demonstration, and promotional supplies and materials furnished to an
14 agent by his principal or supplier to be used for informational,
15 educational and promotional purposes shall not be considered a part of
16 the agent's remuneration or commission and shall not be subject to
17 taxation under this section.

18 NEW SECTION. Sec. 7. The following acts or parts of acts are each
19 repealed:

- 20 (1) RCW 82.04.055 and 1993 sp.s. c 25 s 201; and
21 (2) RCW 82.04.2201 and 1994 sp.s. c 10 s 1 & 1993 sp.s. c 25 s
22 204."

23 Renumber the remaining section consecutively and correct any
24 internal references accordingly.

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29 On page 1, beginning on line 2 of the title, after "82.12.0275,"
30 strike "and 82.12.0277" and insert "82.12.0277, 82.04.255, and
31 82.04.290; repealing RCW 82.04.055 and 82.04.2201"

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