

**SHB 1357** - H AMD

By Representative Dickerson

1           On page 1, strike all material after the enacting clause and  
2 insert the following:

3           "NEW SECTION.   **Sec. 1.** The fiscal committees of the house of  
4 representatives and the senate, in consultation with the department  
5 of revenue, shall study the taxation of physical fitness services  
6 in Washington state. The study shall address the impact of state  
7 tax laws on the demand for physical fitness services and shall  
8 evaluate differences in demand for services between those offered  
9 by for-profit and those offered by nonprofit businesses. By  
10 December 1, 2005, the committees shall submit a report to the  
11 legislature and to the governor on the findings."

12           Correct the title

**EFFECT:** Removes changes to the application of sales and  
business and occupation tax to physical fitness services.  
Requires a study of taxation on such services.