

SHB 1737 - H AMD 931

By Representative McIntire

1 Beginning on page 2, line 18, strike all of sections 4 and 5 and  
2 insert the following:

3 "Sec. 4. RCW 82.04.050 and 2003 c 168 s 104 are each amended to  
4 read as follows:

5 (1) "Sale at retail" or "retail sale" means every sale of tangible  
6 personal property (including articles produced, fabricated, or  
7 imprinted) to all persons irrespective of the nature of their business  
8 and including, among others, without limiting the scope hereof, persons  
9 who install, repair, clean, alter, improve, construct, or decorate real  
10 or personal property of or for consumers other than a sale to a person  
11 who presents a resale certificate under RCW 82.04.470 and who:

12 (a) Purchases for the purpose of resale as tangible personal  
13 property in the regular course of business without intervening use by  
14 such person, but a purchase for the purpose of resale by a regional  
15 transit authority under RCW 81.112.300 is not a sale for resale; or

16 (b) Installs, repairs, cleans, alters, imprints, improves,  
17 constructs, or decorates real or personal property of or for consumers,  
18 if such tangible personal property becomes an ingredient or component  
19 of such real or personal property without intervening use by such  
20 person; or

21 (c) Purchases for the purpose of consuming the property purchased  
22 in producing for sale a new article of tangible personal property or  
23 substance, of which such property becomes an ingredient or component or  
24 is a chemical used in processing, when the primary purpose of such  
25 chemical is to create a chemical reaction directly through contact with  
26 an ingredient of a new article being produced for sale; or

27 ~~(d) ((Purchases for the purpose of consuming the property purchased~~  
28 ~~in producing ferrosilicon which is subsequently used in producing~~  
29 ~~magnesium for sale, if the primary purpose of such property is to~~  
30 ~~create a chemical reaction directly through contact with an ingredient~~  
31 ~~of ferrosilicon; or~~

1       ~~(e)~~) Purchases for the purpose of providing the property to  
2 consumers as part of competitive telephone service, as defined in RCW  
3 82.04.065. The term shall include every sale of tangible personal  
4 property which is used or consumed or to be used or consumed in the  
5 performance of any activity classified as a "sale at retail" or "retail  
6 sale" even though such property is resold or utilized as provided in  
7 (a), (b), (c), or (d)~~((, or (e))~~) of this subsection following such  
8 use. The term also means every sale of tangible personal property to  
9 persons engaged in any business which is taxable under RCW 82.04.280  
10 (2) and (7) and 82.04.290.

11       (2) The term "sale at retail" or "retail sale" shall include the  
12 sale of or charge made for tangible personal property consumed and/or  
13 for labor and services rendered in respect to the following:

14       (a) The installing, repairing, cleaning, altering, imprinting, or  
15 improving of tangible personal property of or for consumers, including  
16 charges made for the mere use of facilities in respect thereto, but  
17 excluding charges made for the use of coin-operated laundry facilities  
18 when such facilities are situated in an apartment house, rooming house,  
19 or mobile home park for the exclusive use of the tenants thereof, and  
20 also excluding sales of laundry service to nonprofit health care  
21 facilities, and excluding services rendered in respect to live animals,  
22 birds and insects;

23       (b) The constructing, repairing, decorating, or improving of new or  
24 existing buildings or other structures under, upon, or above real  
25 property of or for consumers, including the installing or attaching of  
26 any article of tangible personal property therein or thereto, whether  
27 or not such personal property becomes a part of the realty by virtue of  
28 installation, and shall also include the sale of services or charges  
29 made for the clearing of land and the moving of earth excepting the  
30 mere leveling of land used in commercial farming or agriculture;

31       (c) The charge for labor and services rendered in respect to  
32 constructing, repairing, or improving any structure upon, above, or  
33 under any real property owned by an owner who conveys the property by  
34 title, possession, or any other means to the person performing such  
35 construction, repair, or improvement for the purpose of performing such  
36 construction, repair, or improvement and the property is then

1 reconveyed by title, possession, or any other means to the original  
2 owner;

3 (d) The sale of or charge made for labor and services rendered in  
4 respect to the cleaning, fumigating, razing or moving of existing  
5 buildings or structures, but shall not include the charge made for  
6 janitorial services; and for purposes of this section the term  
7 "janitorial services" shall mean those cleaning and caretaking services  
8 ordinarily performed by commercial janitor service businesses  
9 including, but not limited to, wall and window washing, floor cleaning  
10 and waxing, and the cleaning in place of rugs, drapes and upholstery.  
11 The term "janitorial services" does not include painting, papering,  
12 repairing, furnace or septic tank cleaning, snow removal or  
13 sandblasting;

14 (e) The sale of or charge made for labor and services rendered in  
15 respect to automobile towing and similar automotive transportation  
16 services, but not in respect to those required to report and pay taxes  
17 under chapter 82.16 RCW;

18 (f) The sale of and charge made for the furnishing of lodging and  
19 all other services by a hotel, rooming house, tourist court, motel,  
20 trailer camp, and the granting of any similar license to use real  
21 property, as distinguished from the renting or leasing of real  
22 property, and it shall be presumed that the occupancy of real property  
23 for a continuous period of one month or more constitutes a rental or  
24 lease of real property and not a mere license to use or enjoy the same.  
25 For the purposes of this subsection, it shall be presumed that the sale  
26 of and charge made for the furnishing of lodging for a continuous  
27 period of one month or more to a person is a rental or lease of real  
28 property and not a mere license to enjoy the same;

29 (g) The sale of or charge made for tangible personal property,  
30 labor and services to persons taxable under (a), (b), (c), (d), (e),  
31 and (f) of this subsection when such sales or charges are for property,  
32 labor and services which are used or consumed in whole or in part by  
33 such persons in the performance of any activity defined as a "sale at  
34 retail" or "retail sale" even though such property, labor and services  
35 may be resold after such use or consumption. Nothing contained in this  
36 subsection shall be construed to modify subsection (1) of this section

1 and nothing contained in subsection (1) of this section shall be  
2 construed to modify this subsection.

3 (3) The term "sale at retail" or "retail sale" shall include the  
4 sale of or charge made for personal, business, or professional services  
5 including amounts designated as interest, rents, fees, admission, and  
6 other service emoluments however designated, received by persons  
7 engaging in the following business activities:

8 (a) Amusement and recreation services including but not limited to  
9 golf, pool, billiards, skating, bowling, ski lifts and tows, day trips  
10 for sightseeing purposes, and others, when provided to consumers;

11 (b) Abstract, title insurance, and escrow services;

12 (c) Credit bureau services;

13 (d) Automobile parking and storage garage services;

14 (e) Landscape maintenance and horticultural services but excluding  
15 (i) horticultural services provided to farmers and (ii) pruning,  
16 trimming, repairing, removing, and clearing of trees and brush near  
17 electric transmission or distribution lines or equipment, if performed  
18 by or at the direction of an electric utility;

19 (f) Service charges associated with tickets to professional  
20 sporting events; and

21 (g) The following personal services: Physical fitness services,  
22 tanning salon services, tattoo parlor services, steam bath services,  
23 turkish bath services, escort services, and dating services.

24 (4)(a) The term shall also include:

25 (i) The renting or leasing of tangible personal property to  
26 consumers; and

27 (ii) Providing tangible personal property along with an operator  
28 for a fixed or indeterminate period of time. A consideration of this  
29 is that the operator is necessary for the equipment to perform as  
30 designed. For the purpose of this subsection (4)(a)(ii), an operator  
31 must do more than maintain, inspect, or set up the tangible personal  
32 property.

33 (b) The term shall not include the renting or leasing of tangible  
34 personal property where the lease or rental is for the purpose of  
35 sublease or subrent.

36 (5) The term shall also include the providing of telephone service,  
37 as defined in RCW 82.04.065, to consumers.

1 (6) The term shall also include the sale of prewritten computer  
2 software other than a sale to a person who presents a resale  
3 certificate under RCW 82.04.470, regardless of the method of delivery  
4 to the end user, but shall not include custom software or the  
5 customization of prewritten computer software.

6 (7) The term shall not include the sale of or charge made for labor  
7 and services rendered in respect to the building, repairing, or  
8 improving of any street, place, road, highway, easement, right of way,  
9 mass public transportation terminal or parking facility, bridge,  
10 tunnel, or trestle which is owned by a municipal corporation or  
11 political subdivision of the state or by the United States and which is  
12 used or to be used primarily for foot or vehicular traffic including  
13 mass transportation vehicles of any kind.

14 (8) The term shall also not include sales of chemical sprays or  
15 washes to persons for the purpose of postharvest treatment of fruit for  
16 the prevention of scald, fungus, mold, or decay, nor shall it include  
17 sales of feed, seed, seedlings, fertilizer, agents for enhanced  
18 pollination including insects such as bees, and spray materials to:

19 (a) Persons who participate in the federal conservation reserve  
20 program, the environmental quality incentives program, the wetlands  
21 reserve program, and the wildlife habitat incentives program, or their  
22 successors administered by the United States department of agriculture;

23 (b) farmers for the purpose of producing for sale any agricultural  
24 product; and (c) farmers acting under cooperative habitat development  
25 or access contracts with an organization exempt from federal income tax  
26 under 26 U.S.C. Sec. 501(c)(3) or the Washington state department of  
27 fish and wildlife to produce or improve wildlife habitat on land that  
28 the farmer owns or leases.

29 (9) The term shall not include the sale of or charge made for labor  
30 and services rendered in respect to the constructing, repairing,  
31 decorating, or improving of new or existing buildings or other  
32 structures under, upon, or above real property of or for the United  
33 States, any instrumentality thereof, or a county or city housing  
34 authority created pursuant to chapter 35.82 RCW, including the  
35 installing, or attaching of any article of tangible personal property  
36 therein or thereto, whether or not such personal property becomes a  
37 part of the realty by virtue of installation. Nor shall the term

1 include the sale of services or charges made for the clearing of land  
2 and the moving of earth of or for the United States, any  
3 instrumentality thereof, or a county or city housing authority. Nor  
4 shall the term include the sale of services or charges made for  
5 cleaning up for the United States, or its instrumentalities,  
6 radioactive waste and other byproducts of weapons production and  
7 nuclear research and development.

8 ~~((10) Until July 1, 2003, the term shall not include the sale of  
9 or charge made for labor and services rendered for environmental  
10 remedial action as defined in RCW 82.04.2635(2).))~~

11 **Sec. 5.** RCW 82.04.260 and 2003 2nd sp.s. c 1 s 4 and 2003 2nd  
12 sp.s. c 1 s 3 are each reenacted and amended to read as follows:

13 (1) Upon every person engaging within this state in the business of  
14 manufacturing:

15 (a) Wheat into flour, barley into pearl barley, soybeans into  
16 soybean oil, canola into canola oil, canola meal, or canola byproducts,  
17 or sunflower seeds into sunflower oil; as to such persons the amount of  
18 tax with respect to such business shall be equal to the value of the  
19 flour, pearl barley, oil, canola meal, or canola byproduct  
20 manufactured, multiplied by the rate of 0.138 percent;

21 (b) Seafood products which remain in a raw, raw frozen, or raw  
22 salted state at the completion of the manufacturing by that person; as  
23 to such persons the amount of tax with respect to such business shall  
24 be equal to the value of the products manufactured, multiplied by the  
25 rate of 0.138 percent;

26 (c) By canning, preserving, freezing, processing, or dehydrating  
27 fresh fruits and vegetables, or selling at wholesale fresh fruits and  
28 vegetables canned, preserved, frozen, processed, or dehydrated by the  
29 seller and sold to purchasers who transport in the ordinary course of  
30 business the goods out of this state; as to such persons the amount of  
31 tax with respect to such business shall be equal to the value of the  
32 products canned, preserved, frozen, processed, or dehydrated multiplied  
33 by the rate of 0.138 percent. As proof of sale to a person who  
34 transports in the ordinary course of business goods out of this state,  
35 the seller shall annually provide a statement in a form prescribed by  
36 the department and retain the statement as a business record;

1 (d) Dairy products that as of September 20, 2001, are identified in  
2 21 C.F.R., chapter 1, parts 131, 133, and 135, including byproducts  
3 from the manufacturing of the dairy products such as whey and casein;  
4 or selling the same to purchasers who transport in the ordinary course  
5 of business the goods out of state; as to such persons the tax imposed  
6 shall be equal to the value of the products manufactured multiplied by  
7 the rate of 0.138 percent. As proof of sale to a person who transports  
8 in the ordinary course of business goods out of this state, the seller  
9 shall annually provide a statement in a form prescribed by the  
10 department and retain the statement as a business record;

11 (e) Alcohol fuel, biodiesel fuel, or biodiesel feedstock, as those  
12 terms are defined in RCW 82.29A.135; as to such persons the amount of  
13 tax with respect to the business shall be equal to the value of alcohol  
14 fuel, biodiesel fuel, or biodiesel feedstock manufactured, multiplied  
15 by the rate of 0.138 percent. This subsection (1)(e) expires July 1,  
16 2009; and

17 (f) Alcohol fuel or wood biomass fuel, as those terms are defined  
18 in RCW 82.29A.135; as to such persons the amount of tax with respect to  
19 the business shall be equal to the value of alcohol fuel or wood  
20 biomass fuel manufactured, multiplied by the rate of 0.138 percent.

21 (2) Upon every person engaging within this state in the business of  
22 splitting or processing dried peas; as to such persons the amount of  
23 tax with respect to such business shall be equal to the value of the  
24 peas split or processed, multiplied by the rate of 0.138 percent.

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

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

35 (5) (~~Upon every person engaging within this state in the business~~  
36 ~~of making sales, at retail or wholesale, of nuclear fuel assemblies~~

1 ~~manufactured by that person, as to such persons the amount of tax with~~  
2 ~~respect to such business shall be equal to the gross proceeds of sales~~  
3 ~~of the assemblies multiplied by the rate of 0.275 percent.~~

4 ~~(6) Upon every person engaging within this state in the business of~~  
5 ~~manufacturing nuclear fuel assemblies, as to such persons the amount of~~  
6 ~~tax with respect to such business shall be equal to the value of the~~  
7 ~~products manufactured multiplied by the rate of 0.275 percent.~~

8 ~~(7))~~ Upon every person engaging within this state in the business  
9 of acting as a travel agent or tour operator; as to such persons the  
10 amount of the tax with respect to such activities shall be equal to the  
11 gross income derived from such activities multiplied by the rate of  
12 0.275 percent.

13 ~~((8))~~ (6) Upon every person engaging within this state in  
14 business as an international steamship agent, international customs  
15 house broker, international freight forwarder, vessel and/or cargo  
16 charter broker in foreign commerce, and/or international air cargo  
17 agent; as to such persons the amount of the tax with respect to only  
18 international activities shall be equal to the gross income derived  
19 from such activities multiplied by the rate of 0.275 percent.

20 ~~((9))~~ (7) Upon every person engaging within this state in the  
21 business of stevedoring and associated activities pertinent to the  
22 movement of goods and commodities in waterborne interstate or foreign  
23 commerce; as to such persons the amount of tax with respect to such  
24 business shall be equal to the gross proceeds derived from such  
25 activities multiplied by the rate of 0.275 percent. Persons subject to  
26 taxation under this subsection shall be exempt from payment of taxes  
27 imposed by chapter 82.16 RCW for that portion of their business subject  
28 to taxation under this subsection. Stevedoring and associated  
29 activities pertinent to the conduct of goods and commodities in  
30 waterborne interstate or foreign commerce are defined as all activities  
31 of a labor, service or transportation nature whereby cargo may be  
32 loaded or unloaded to or from vessels or barges, passing over, onto or  
33 under a wharf, pier, or similar structure; cargo may be moved to a  
34 warehouse or similar holding or storage yard or area to await further  
35 movement in import or export or may move to a consolidation freight  
36 station and be stuffed, unstuffed, containerized, separated or  
37 otherwise segregated or aggregated for delivery or loaded on any mode



1 of transportation for delivery to its consignee. Specific activities  
2 included in this definition are: Wharfage, handling, loading,  
3 unloading, moving of cargo to a convenient place of delivery to the  
4 consignee or a convenient place for further movement to export mode;  
5 documentation services in connection with the receipt, delivery,  
6 checking, care, custody and control of cargo required in the transfer  
7 of cargo; imported automobile handling prior to delivery to consignee;  
8 terminal stevedoring and incidental vessel services, including but not  
9 limited to plugging and unplugging refrigerator service to containers,  
10 trailers, and other refrigerated cargo receptacles, and securing ship  
11 hatch covers.

12 ~~((+10+))~~ (8) Upon every person engaging within this state in the  
13 business of disposing of low-level waste, as defined in RCW 43.145.010;  
14 as to such persons the amount of the tax with respect to such business  
15 shall be equal to the gross income of the business, excluding any fees  
16 imposed under chapter 43.200 RCW, multiplied by the rate of 3.3  
17 percent.

18 If the gross income of the taxpayer is attributable to activities  
19 both within and without this state, the gross income attributable to  
20 this state shall be determined in accordance with the methods of  
21 apportionment required under RCW 82.04.460.

22 ~~((+11+))~~ (9) Upon every person engaging within this state as an  
23 insurance agent, insurance broker, or insurance solicitor licensed  
24 under chapter 48.17 RCW; as to such persons, the amount of the tax with  
25 respect to such licensed activities shall be equal to the gross income  
26 of such business multiplied by the rate of 0.484 percent.

27 ~~((+12+))~~ (10) Upon every person engaging within this state in  
28 business as a hospital, as defined in chapter 70.41 RCW, that is  
29 operated as a nonprofit corporation or by the state or any of its  
30 political subdivisions, as to such persons, the amount of tax with  
31 respect to such activities shall be equal to the gross income of the  
32 business multiplied by the rate of 0.75 percent through June 30, 1995,  
33 and 1.5 percent thereafter. The moneys collected under this subsection  
34 shall be deposited in the health services account created under RCW  
35 43.72.900.

36 ~~((+13+))~~ (11)(a) Beginning October 1, 2005, upon every person  
37 engaging within this state in the business of manufacturing commercial

1 airplanes, or components of such airplanes, as to such persons the  
2 amount of tax with respect to such business shall, in the case of  
3 manufacturers, be equal to the value of the product manufactured, or in  
4 the case of processors for hire, be equal to the gross income of the  
5 business, multiplied by the rate of:

6 (i) 0.4235 percent from October 1, 2005, through the later of June  
7 30, 2007, or the day preceding the date final assembly of a  
8 superefficient airplane begins in Washington state, as determined under  
9 RCW 82.32.550; and

10 (ii) 0.2904 percent beginning on the later of July 1, 2007, or the  
11 date final assembly of a superefficient airplane begins in Washington  
12 state, as determined under RCW 82.32.550.

13 (b) Beginning October 1, 2005, upon every person engaging within  
14 this state in the business of making sales, at retail or wholesale, of  
15 commercial airplanes, or components of such airplanes, manufactured by  
16 that person, as to such persons the amount of tax with respect to such  
17 business shall be equal to the gross proceeds of sales of the airplanes  
18 or components multiplied by the rate of:

19 (i) 0.4235 percent from October 1, 2005, through the later of June  
20 30, 2007, or the day preceding the date final assembly of a  
21 superefficient airplane begins in Washington state, as determined under  
22 RCW 82.32.550; and

23 (ii) 0.2904 percent beginning on the later of July 1, 2007, or the  
24 date final assembly of a superefficient airplane begins in Washington  
25 state, as determined under RCW 82.32.550.

26 (c) For the purposes of this subsection (13), "commercial  
27 airplane," "component," and "final assembly of a superefficient  
28 airplane" have the meanings given in RCW 82.32.550.

29 (d) In addition to all other requirements under this title, a  
30 person eligible for the tax rate under this subsection (13) must report  
31 as required under RCW 82.32.545.

32 (e) This subsection (13) does not apply after the earlier of: July  
33 1, 2024; or December 31, 2007, if assembly of a superefficient airplane  
34 does not begin by December 31, 2007, as determined under RCW 82.32.550.

35 **Sec. 6.** RCW 82.04.190 and 2002 c 367 s 2 are each amended to read  
36 as follows:

1 "Consumer" means the following:

2 (1) Any person who purchases, acquires, owns, holds, or uses any  
3 article of tangible personal property irrespective of the nature of the  
4 person's business and including, among others, without limiting the  
5 scope hereof, persons who install, repair, clean, alter, improve,  
6 construct, or decorate real or personal property of or for consumers  
7 other than for the purpose (a) of resale as tangible personal property  
8 in the regular course of business or (b) of incorporating such property  
9 as an ingredient or component of real or personal property when  
10 installing, repairing, cleaning, altering, imprinting, improving,  
11 constructing, or decorating such real or personal property of or for  
12 consumers or (c) of consuming such property in producing for sale a new  
13 article of tangible personal property or a new substance, of which such  
14 property becomes an ingredient or component or as a chemical used in  
15 processing, when the primary purpose of such chemical is to create a  
16 chemical reaction directly through contact with an ingredient of a new  
17 article being produced for sale or (d) purchases for the purpose of  
18 consuming the property purchased in producing ferrosilicon which is  
19 subsequently used in producing magnesium for sale, if the primary  
20 purpose of such property is to create a chemical reaction directly  
21 through contact with an ingredient of ferrosilicon;

22 (2)(a) Any person engaged in any business activity taxable under  
23 RCW 82.04.290; (b) any person who purchases, acquires, or uses any  
24 telephone service as defined in RCW 82.04.065, other than for resale in  
25 the regular course of business; (c) any person who purchases, acquires,  
26 or uses any service defined in RCW 82.04.050(2)(a) or any amusement and  
27 recreation service defined in RCW 82.04.050(3)(a), other than for  
28 resale in the regular course of business; and (d) any person who is an  
29 end user of software;

30 (3) Any person engaged in the business of contracting for the  
31 building, repairing or improving of any street, place, road, highway,  
32 easement, right of way, mass public transportation terminal or parking  
33 facility, bridge, tunnel, or trestle which is owned by a municipal  
34 corporation or political subdivision of the state of Washington or by  
35 the United States and which is used or to be used primarily for foot or  
36 vehicular traffic including mass transportation vehicles of any kind as  
37 defined in RCW 82.04.280, in respect to tangible personal property when

1 such person incorporates such property as an ingredient or component of  
2 such publicly owned street, place, road, highway, easement, right of  
3 way, mass public transportation terminal or parking facility, bridge,  
4 tunnel, or trestle by installing, placing or spreading the property in  
5 or upon the right of way of such street, place, road, highway,  
6 easement, bridge, tunnel, or trestle or in or upon the site of such  
7 mass public transportation terminal or parking facility;

8 (4) Any person who is an owner, lessee or has the right of  
9 possession to or an easement in real property which is being  
10 constructed, repaired, decorated, improved, or otherwise altered by a  
11 person engaged in business, excluding only (a) municipal corporations  
12 or political subdivisions of the state in respect to labor and services  
13 rendered to their real property which is used or held for public road  
14 purposes, and (b) the United States, instrumentalities thereof, and  
15 county and city housing authorities created pursuant to chapter 35.82  
16 RCW in respect to labor and services rendered to their real property.  
17 Nothing contained in this or any other subsection of this definition  
18 shall be construed to modify any other definition of "consumer";

19 (5) Any person who is an owner, lessee, or has the right of  
20 possession to personal property which is being constructed, repaired,  
21 improved, cleaned, imprinted, or otherwise altered by a person engaged  
22 in business;

23 (6) Any person engaged in the business of constructing, repairing,  
24 decorating, or improving new or existing buildings or other structures  
25 under, upon, or above real property of or for the United States, any  
26 instrumentality thereof, or a county or city housing authority created  
27 pursuant to chapter 35.82 RCW, including the installing or attaching of  
28 any article of tangible personal property therein or thereto, whether  
29 or not such personal property becomes a part of the realty by virtue of  
30 installation; also, any person engaged in the business of clearing land  
31 and moving earth of or for the United States, any instrumentality  
32 thereof, or a county or city housing authority created pursuant to  
33 chapter 35.82 RCW. Any such person shall be a consumer within the  
34 meaning of this subsection in respect to tangible personal property  
35 incorporated into, installed in, or attached to such building or other  
36 structure by such person;

1 (7) Any person who is a lessor of machinery and equipment, the  
2 rental of which is exempt from the tax imposed by RCW 82.08.020 under  
3 RCW 82.08.02565, with respect to the sale of or charge made for  
4 tangible personal property consumed in respect to repairing the  
5 machinery and equipment, if the tangible personal property has a useful  
6 life of less than one year. Nothing contained in this or any other  
7 subsection of this section shall be construed to modify any other  
8 definition of "consumer";

9 (8) Any person engaged in the business of cleaning up for the  
10 United States, or its instrumentalities, radioactive waste and other  
11 byproducts of weapons production and nuclear research and development;  
12 and

13 ~~((9) Until July 1, 2003, any person engaged in the business of~~  
14 ~~conducting environmental remedial action as defined in RCW~~  
15 ~~82.04.2635(2).))"~~

16 Renumber the remaining sections consecutively.

17 On page 12, line 28, after "and" insert "2003 c 248 s 3 &"

18 Beginning on page 12, after line 35, strike all material through  
19 page 13, line 2, and insert the following:

20 "(20) RCW 82.12.0295 (Exemptions--Lease amounts and repurchase  
21 amount for certain property under sale/leaseback agreement) and 1986 c  
22 231 s 4;"

23 Correct the title.

EFFECT: Eliminates the repeal of the leasehold excise tax exemption for gasohol facilities and adds a repeal of the complementary use tax exemption for the sale/leaseback of food processing equipment. Updates RCW 82.04.050 and 82.04.260 to reflect 2003 changes. Updates the repeal of RCW 48.14.029 to reflect 2003 changes. Eliminates expired language for environmental remediation services.

--- END ---