

HB 1858 - S COMM AMD
By Committee on Ways & Means

ADOPTED 04/15/2003

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
4 to read as follows:

5 (1) Upon every person engaging within this state in the business of
6 providing intensive inpatient or recovery house residential treatment
7 services for chemical dependency, certified by the department of social
8 and health services, for which payment from the United States or any
9 instrumentality thereof or from the state of Washington or any
10 municipal corporation or political subdivision thereof is received as
11 compensation for or to support those services; as to such persons the
12 amount of tax with respect to such business shall be equal to the gross
13 income from such services multiplied by the rate of 0.484 percent.

14 (2) If the persons described in subsection (1) of this section
15 receive income from sources other than those described in subsection
16 (1) of this section or provide services other than those named in
17 subsection (1) of this section, that income and those services are
18 subject to tax as otherwise provided in this chapter.

19 **Sec. 2.** RCW 82.04.290 and 2001 1st sp.s. c 9 s 6 are each amended
20 to read as follows:

21 (1) Upon every person engaging within this state in the business of
22 providing international investment management services, as to such
23 persons, the amount of tax with respect to such business shall be equal
24 to the gross income or gross proceeds of sales of the business
25 multiplied by a rate of 0.275 percent.

26 (2) Upon every person engaging within this state in any business
27 activity other than or in addition to those enumerated in RCW
28 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270,
29 82.04.298, 82.04.2905, 82.04.280, 82.04.2907, (~~and~~) 82.04.272, and
30 section 1 of this act, and subsection (1) of this section; as to such

1 persons the amount of tax on account of such activities shall be equal
2 to the gross income of the business multiplied by the rate of 1.5
3 percent.

4 This section includes, among others, and without limiting the scope
5 hereof (whether or not title to materials used in the performance of
6 such business passes to another by accession, confusion or other than
7 by outright sale), persons engaged in the business of rendering any
8 type of service which does not constitute a "sale at retail" or a "sale
9 at wholesale." The value of advertising, demonstration, and
10 promotional supplies and materials furnished to an agent by his
11 principal or supplier to be used for informational, educational and
12 promotional purposes shall not be considered a part of the agent's
13 remuneration or commission and shall not be subject to taxation under
14 this section."

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15 On page 1, line 3 of the title, after "services;" strike the
16 remainder of the title and insert "amending RCW 82.04.290; and adding
17 a new section to chapter 82.04 RCW."

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