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HOUSE BILL 2033

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State of Washington                      59th Legislature                      2005 Regular Session

By Representatives McIntire, Orcutt, Conway, Hunter, Chase and Santos

Read first time 02/15/2005. Referred to Committee on Finance.

1            AN ACT Relating to the allocation of printing and publishing income  
2 for municipal business and occupation taxes; adding a new section to  
3 chapter 35.102 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 35.102 RCW  
6 to read as follows:

7            Notwithstanding RCW 35.102.130, a city that imposes a business and  
8 occupation tax shall allocate a person's gross income from the  
9 activities of printing, and of publishing newspapers, periodicals, or  
10 magazines, to the commercial domicile of the taxpayer. As used in this  
11 section, the activities of printing, and of publishing newspapers,  
12 periodicals, or magazines, have the same meanings as attributed to  
13 those terms in RCW 82.04.280(1) by the department of revenue.

14            NEW SECTION.    **Sec. 2.** This act takes effect January 1, 2008.

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