
SUBSTITUTE SENATE BILL 5999

State of Washington

59th Legislature

2005 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Prentice and Brown)

READ FIRST TIME 03/08/05.

1 AN ACT Relating to the taxation of contracts to administer parking
2 and business improvement areas; adding a new section to chapter 82.04
3 RCW; and adding a new section to chapter 35.21 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 This chapter does not apply to amounts received by a chamber of
8 commerce or other similar business association for administering the
9 operation of a parking and business improvement area as defined in RCW
10 35.87A.110.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 35.21 RCW
12 to read as follows:

13 (1) A city shall not impose a gross receipts tax on amounts
14 received by a chamber of commerce or other similar business association
15 for administering the operation of a parking and business improvement
16 area within the meaning of RCW 35.87A.110.

17 (2) For the purposes of this section, the following definitions
18 apply:

- 1 (a) "Gross receipts tax" means a tax measured by gross proceeds of
2 sales, gross income of the business, or value proceeding or accruing.
3 (b) "City" includes cities, code cities, and towns.

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