

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2033

Chapter 272, Laws of 2006

59th Legislature
2006 Regular Session

MUNICIPAL BUSINESS AND OCCUPATION TAX--PRINTING AND PUBLISHING
INCOME

EFFECTIVE DATE: 1/1/08

Passed by the House February 11, 2006
Yeas 95 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate March 3, 2006
Yeas 47 Nays 0

BRAD OWEN

President of the Senate

Approved March 28, 2006.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2033** as passed by the House of Representatives and the Senate on the dates hereon set forth.

RICHARD NAFZIGER

Chief Clerk

FILED

March 28, 2006 - 2:41 p.m.

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2033

Passed Legislature - 2006 Regular Session

State of Washington 59th Legislature 2005 Regular Session

By House Committee on Finance (originally sponsored by Representatives McIntire, Orcutt, Conway, Hunter, Chase and Santos)

READ FIRST TIME 03/07/05.

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 principal place in this state from which the
11 taxpayer's business is directed or managed. As used in this section,
12 the activities of printing, and of publishing newspapers, periodicals,
13 or magazines, have the same meanings as attributed to those terms in
14 RCW 82.04.280(1) by the department of revenue.

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

 Passed by the House February 11, 2006.
 Passed by the Senate March 3, 2006.
 Approved by the Governor March 28, 2006.
 Filed in Office of Secretary of State March 28, 2006.