

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5999**

Chapter 476, Laws of 2005

59th Legislature  
2005 Regular Session

BUSINESS AND OCCUPATION TAX--PARKING AND BUSINESS IMPROVEMENT AREAS

EFFECTIVE DATE: 7/24/05

Passed by the Senate March 16, 2005  
YEAS 45 NAYS 0

BRAD OWEN

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**President of the Senate**

Passed by the House April 19, 2005  
YEAS 95 NAYS 2

FRANK CHOPP

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**Speaker of the House of Representatives**

Approved May 13, 2005.

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5999** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

\_\_\_\_\_  
**Secretary**

FILED

May 13, 2005 - 4:08 p.m.

CHRISTINE GREGOIRE

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5999**

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Passed Legislature - 2005 Regular Session

**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.

Passed by the Senate March 16, 2005.

Passed by the House April 19, 2005.

Approved by the Governor May 13, 2005.

Filed in Office of Secretary of State May 13, 2005.