5048-S.E AMH STOK BUNC 115

**ESSB 5048** - H AMD TO H AMD (H-2540.1/17) **381**

By Representative Stokesbary

**NOT ADOPTED 03/30/2017**

 On page 32, line 5, decrease the general fund-state appropriation for fiscal year 2018 by $1,739,000

 On page 32, line 6, decrease the general fund-state appropriation for fiscal year 2019 by $527,000

 On page 32, line 15, correct the total.

 On page 32, line 17, after "limitations:" insert "(1)"

 On page 32, line 21, after insert the following:

 "(2) Funding appropriated in this section may not be used for the department to collect or enforce business and occupation tax rates in excess of the rates existing on January 1, 2017 for the following selected business activities: the business activities subject to tax under RCW [82.04.230](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.230); 82.04.240; 82.04.250 (1) or (2); 82.04.255; 82.04.257; 82.04.260 (3), (9), (10), or (13); 82.04.263; 82.04.270; 82.04.280; 82.04.285; 82.04.290(2), including the activities described in RCW [82.04.29001](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.29001), [82.04.29005](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.29005), [82.04.297](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.297), and [82.04.540](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.540); 82.04.2905; 82.04.2906; 82.04.2907; and [82.04.298](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.298); and beginning July 1, 2024, the activities taxed under RCW [82.04.260](http://app.leg.wa.gov/RCW/default.aspx?cite=82.04.260)(14)."

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|  |  EFFECT:   Decreases the General-Fund State appropriation for the Department of Revenue by $2,266,000. Prohibits the Department of Revenue from using appropriations to collect or enforce a business and occupation tax rates in excess of the rates existing on January 1, 2017 for multiple specified business activities. FISCAL IMPACT: Reduces General Fund - State by $2,266,000. |

**--- END ---**