
SENATE BILL 5277

State of Washington

68th Legislature

2023 Regular Session

By Senators L. Wilson, Dozier, Lovelett, Lovick, Muzzall, Shewmake, Torres, Wagoner, and Warnick

Read first time 01/11/23. Referred to Committee on Agriculture, Water, Natural Resources & Parks.

1 AN ACT Relating to extending tax preferences for dairy, fruit and
2 vegetable, and seafood processors; amending RCW 82.04.4268,
3 82.04.4266, 82.04.4269, and 82.04.260; creating a new section; and
4 providing expiration dates.

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

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
7 performance statement for the tax preferences contained in sections 2
8 through 5, chapter . . ., Laws of 2023 (sections 2 through 5 of this
9 act). This performance statement is only intended to be used for
10 subsequent evaluation of the tax preferences. It is not intended to
11 create a private right of action by any party or be used to determine
12 eligibility for preferential tax treatment.

13 (2) The legislature categorizes these tax preferences as ones
14 intended to create or retain jobs and provide tax relief for certain
15 businesses or individuals as indicated in RCW 82.32.808(2) (c) and
16 (e).

17 (3) It is the legislature's specific public policy objective to
18 create and retain jobs and continue providing tax relief to the food
19 processing industry.

20 (4) To measure the effectiveness of the exemptions in sections 2
21 through 5 of this act in achieving the public policy objectives

1 described in subsection (3) of this section, the joint legislative
2 audit and review committee must evaluate the following:

3 (a) The number of businesses that claim the exemptions in
4 sections 2 through 5 of this act;

5 (b) The change in total taxable income for taxpayers claiming the
6 exemptions under sections 2 through 5 of this act;

7 (c) The change in total employment for taxpayers claiming the
8 exemptions under sections 2 through 5 of this act; and

9 (d) For each calendar year, the total amount of exemptions
10 claimed under sections 2 through 5 of this act as a percentage of
11 total taxable income for taxpayers within taxable income categories.

12 (5) The information provided in the annual report submitted by
13 the taxpayers under RCW 82.32.534, tax data collected by the
14 department of revenue, and data collected by the employment security
15 department is intended to provide the informational basis for the
16 evaluation under subsection (4) of this section.

17 (6) In addition to the data sources described under subsection
18 (5) of this section, the joint legislative audit and review committee
19 may use any other data it deems necessary in performing the
20 evaluation under subsection (4) of this section.

21 **Sec. 2.** RCW 82.04.4268 and 2020 c 139 s 6 are each amended to
22 read as follows:

23 (1) (a) In computing tax there may be deducted from the measure of
24 tax, the value of products or the gross proceeds of sales derived
25 from:

26 ~~((a))~~ (i) Manufacturing dairy products; or

27 ~~((b) Selling)~~ (ii) Except as provided otherwise in (b) of this
28 subsection, selling dairy products manufactured by the seller to
29 purchasers who either transport in the ordinary course of business
30 the goods out of this state or purchasers who use such dairy products
31 as an ingredient or component in the manufacturing of a dairy
32 product. A person taking an exemption under this subsection (1)
33 ~~((b))~~ (a)(ii) must keep and preserve records for the period
34 required by RCW 82.32.070 establishing that the goods were
35 transported by the purchaser in the ordinary course of business out
36 of this state or sold to a manufacturer for use as an ingredient or
37 component in the manufacturing of a dairy product.

38 (b) The exemption provided under (a)(ii) of this subsection does
39 not apply to the sales of dairy products on or after July 1, 2025,

1 where a dairy product is used by the purchaser as an ingredient or
2 component in the manufacturing in Washington of a dairy product.

3 (2) "Dairy products" has the same meaning as provided in RCW
4 82.04.260.

5 (3) A person claiming the exemption provided in this section must
6 file a complete annual tax performance report with the department
7 under RCW 82.32.534.

8 (4) This section expires July 1, (~~2025~~) 2035.

9 **Sec. 3.** RCW 82.04.4266 and 2022 c 16 s 142 are each amended to
10 read as follows:

11 (1) This chapter does not apply to the value of products or the
12 gross proceeds of sales derived from:

13 (a) Manufacturing fruits or vegetables by canning, preserving,
14 freezing, processing, or dehydrating fresh fruits or vegetables; or

15 (b) Selling at wholesale fruits or vegetables manufactured by the
16 seller by canning, preserving, freezing, processing, or dehydrating
17 fresh fruits or vegetables and sold to purchasers who transport in
18 the ordinary course of business the goods out of this state. A person
19 taking an exemption under this subsection (1)(b) must keep and
20 preserve records for the period required by RCW 82.32.070
21 establishing that the goods were transported by the purchaser in the
22 ordinary course of business out of this state.

23 (2) For purposes of this section, "fruits" and "vegetables" do
24 not include cannabis, useable cannabis, or cannabis-infused products.

25 (3) A person claiming the exemption provided in this section must
26 file a complete annual tax performance report with the department
27 under RCW 82.32.534.

28 (4) This section expires July 1, (~~2025~~) 2035.

29 **Sec. 4.** RCW 82.04.4269 and 2020 c 139 s 7 are each amended to
30 read as follows:

31 (1) This chapter does not apply to the value of products or the
32 gross proceeds of sales derived from:

33 (a) Manufacturing seafood products that remain in a raw, raw
34 frozen, or raw salted state at the completion of the manufacturing by
35 that person; or

36 (b) Selling manufactured seafood products that remain in a raw,
37 raw frozen, or raw salted state to purchasers who transport in the
38 ordinary course of business the goods out of this state. A person

1 taking an exemption under this subsection (1)(b) must keep and
2 preserve records for the period required by RCW 82.32.070
3 establishing that the goods were transported by the purchaser in the
4 ordinary course of business out of this state.

5 (2) A person claiming the exemption provided in this section must
6 file a complete annual tax performance report with the department
7 under RCW 82.32.534.

8 (3) This section expires July 1, (~~(2025)~~) 2035.

9 **Sec. 5.** RCW 82.04.260 and 2022 c 16 s 140 are each amended to
10 read as follows:

11 (1) Upon every person engaging within this state in the business
12 of manufacturing:

13 (a) Wheat into flour, barley into pearl barley, soybeans into
14 soybean oil, canola into canola oil, canola meal, or canola by-
15 products, or sunflower seeds into sunflower oil; as to such persons
16 the amount of tax with respect to such business is equal to the value
17 of the flour, pearl barley, oil, canola meal, or canola by-product
18 manufactured, multiplied by the rate of 0.138 percent;

19 (b) Beginning July 1, (~~(2025)~~) 2035, seafood products that remain
20 in a raw, raw frozen, or raw salted state at the completion of the
21 manufacturing by that person; or selling manufactured seafood
22 products that remain in a raw, raw frozen, or raw salted state at the
23 completion of the manufacturing, to purchasers who transport in the
24 ordinary course of business the goods out of this state; as to such
25 persons the amount of tax with respect to such business is equal to
26 the value of the products manufactured or the gross proceeds derived
27 from such sales, multiplied by the rate of 0.138 percent. Sellers
28 must keep and preserve records for the period required by RCW
29 82.32.070 establishing that the goods were transported by the
30 purchaser in the ordinary course of business out of this state;

31 (c)(i) Except as provided otherwise in (c)(iii) of this
32 subsection, (~~from~~) beginning July 1, (~~(2025)~~) 2035, until January
33 1, (~~(2036)~~) 2046, dairy products; or selling dairy products that the
34 person has manufactured to purchasers who either transport in the
35 ordinary course of business the goods out of state or purchasers who
36 use such dairy products as an ingredient or component in the
37 manufacturing of a dairy product; as to such persons the tax imposed
38 is equal to the value of the products manufactured or the gross
39 proceeds derived from such sales multiplied by the rate of 0.138

1 percent. Sellers must keep and preserve records for the period
2 required by RCW 82.32.070 establishing that the goods were
3 transported by the purchaser in the ordinary course of business out
4 of this state or sold to a manufacturer for use as an ingredient or
5 component in the manufacturing of a dairy product.

6 (ii) For the purposes of this subsection (1)(c), "dairy products"
7 means:

8 (A) Products, not including any cannabis-infused product, that as
9 of September 20, 2001, are identified in 21 C.F.R., chapter 1, parts
10 131, 133, and 135, including by-products from the manufacturing of
11 the dairy products, such as whey and casein; and

12 (B) Products comprised of not less than (~~seventy~~) 70 percent
13 dairy products that qualify under (c)(ii)(A) of this subsection,
14 measured by weight or volume.

15 (iii) The preferential tax rate provided to taxpayers under this
16 subsection (1)(c) does not apply to sales of dairy products on or
17 after July 1, 2023, where a dairy product is used by the purchaser as
18 an ingredient or component in the manufacturing in Washington of a
19 dairy product;

20 (d)(i) Beginning July 1, (~~2025~~) 2035, fruits or vegetables by
21 canning, preserving, freezing, processing, or dehydrating fresh
22 fruits or vegetables, or selling at wholesale fruits or vegetables
23 manufactured by the seller by canning, preserving, freezing,
24 processing, or dehydrating fresh fruits or vegetables and sold to
25 purchasers who transport in the ordinary course of business the goods
26 out of this state; as to such persons the amount of tax with respect
27 to such business is equal to the value of the products manufactured
28 or the gross proceeds derived from such sales multiplied by the rate
29 of 0.138 percent. Sellers must keep and preserve records for the
30 period required by RCW 82.32.070 establishing that the goods were
31 transported by the purchaser in the ordinary course of business out
32 of this state.

33 (ii) For purposes of this subsection (1)(d), "fruits" and
34 "vegetables" do not include cannabis, useable cannabis, or cannabis-
35 infused products; and

36 (e) Wood biomass fuel; as to such persons the amount of tax with
37 respect to the business is equal to the value of wood biomass fuel
38 manufactured, multiplied by the rate of 0.138 percent. For the
39 purposes of this section, "wood biomass fuel" means a liquid or
40 gaseous fuel that is produced from lignocellulosic feedstocks,

1 including wood, forest, or field residue and dedicated energy crops,
2 and that does not include wood treated with chemical preservations
3 such as creosote, pentachlorophenol, or copper-chrome-arsenic.

4 (2) Upon every person engaging within this state in the business
5 of splitting or processing dried peas; as to such persons the amount
6 of tax with respect to such business is equal to the value of the
7 peas split or processed, multiplied by the rate of 0.138 percent.

8 (3) Upon every nonprofit corporation and nonprofit association
9 engaging within this state in research and development, as to such
10 corporations and associations, the amount of tax with respect to such
11 activities is equal to the gross income derived from such activities
12 multiplied by the rate of 0.484 percent.

13 (4) Upon every person engaging within this state in the business
14 of slaughtering, breaking and/or processing perishable meat products
15 and/or selling the same at wholesale only and not at retail; as to
16 such persons the tax imposed is equal to the gross proceeds derived
17 from such sales multiplied by the rate of 0.138 percent.

18 (5) (a) Upon every person engaging within this state in the
19 business of acting as a travel agent or tour operator and whose
20 annual taxable amount for the prior calendar year from such business
21 was (~~two hundred fifty thousand dollars~~) \$250,000 or less; as to
22 such persons the amount of the tax with respect to such activities is
23 equal to the gross income derived from such activities multiplied by
24 the rate of 0.275 percent.

25 (b) Upon every person engaging within this state in the business
26 of acting as a travel agent or tour operator and whose annual taxable
27 amount for the prior calendar year from such business was more than
28 (~~two hundred fifty thousand dollars~~) \$250,000; as to such persons
29 the amount of the tax with respect to such activities is equal to the
30 gross income derived from such activities multiplied by the rate of
31 0.275 percent through June 30, 2019, and 0.9 percent beginning July
32 1, 2019.

33 (6) Upon every person engaging within this state in business as
34 an international steamship agent, international customs house broker,
35 international freight forwarder, vessel and/or cargo charter broker
36 in foreign commerce, and/or international air cargo agent; as to such
37 persons the amount of the tax with respect to only international
38 activities is equal to the gross income derived from such activities
39 multiplied by the rate of 0.275 percent.

1 (7) Upon every person engaging within this state in the business
2 of stevedoring and associated activities pertinent to the movement of
3 goods and commodities in waterborne interstate or foreign commerce;
4 as to such persons the amount of tax with respect to such business is
5 equal to the gross proceeds derived from such activities multiplied
6 by the rate of 0.275 percent. Persons subject to taxation under this
7 subsection are exempt from payment of taxes imposed by chapter 82.16
8 RCW for that portion of their business subject to taxation under this
9 subsection. Stevedoring and associated activities pertinent to the
10 conduct of goods and commodities in waterborne interstate or foreign
11 commerce are defined as all activities of a labor, service or
12 transportation nature whereby cargo may be loaded or unloaded to or
13 from vessels or barges, passing over, onto or under a wharf, pier, or
14 similar structure; cargo may be moved to a warehouse or similar
15 holding or storage yard or area to await further movement in import
16 or export or may move to a consolidation freight station and be
17 stuffed, unstuffed, containerized, separated or otherwise segregated
18 or aggregated for delivery or loaded on any mode of transportation
19 for delivery to its consignee. Specific activities included in this
20 definition are: Wharfage, handling, loading, unloading, moving of
21 cargo to a convenient place of delivery to the consignee or a
22 convenient place for further movement to export mode; documentation
23 services in connection with the receipt, delivery, checking, care,
24 custody and control of cargo required in the transfer of cargo;
25 imported automobile handling prior to delivery to consignee; terminal
26 stevedoring and incidental vessel services, including but not limited
27 to plugging and unplugging refrigerator service to containers,
28 trailers, and other refrigerated cargo receptacles, and securing ship
29 hatch covers.

30 (8) (a) Upon every person engaging within this state in the
31 business of disposing of low-level waste, as defined in RCW
32 70A.380.010; as to such persons the amount of the tax with respect to
33 such business is equal to the gross income of the business, excluding
34 any fees imposed under chapter 70A.384 RCW, multiplied by the rate of
35 3.3 percent.

36 (b) If the gross income of the taxpayer is attributable to
37 activities both within and without this state, the gross income
38 attributable to this state must be determined in accordance with the
39 methods of apportionment required under RCW 82.04.460.

1 (9) Upon every person engaging within this state as an insurance
2 producer or title insurance agent licensed under chapter 48.17 RCW or
3 a surplus line broker licensed under chapter 48.15 RCW; as to such
4 persons, the amount of the tax with respect to such licensed
5 activities is equal to the gross income of such business multiplied
6 by the rate of 0.484 percent.

7 (10) Upon every person engaging within this state in business as
8 a hospital, as defined in chapter 70.41 RCW, that is operated as a
9 nonprofit corporation or by the state or any of its political
10 subdivisions, as to such persons, the amount of tax with respect to
11 such activities is equal to the gross income of the business
12 multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5
13 percent thereafter.

14 (11)(a) Beginning October 1, 2005, upon every person engaging
15 within this state in the business of manufacturing commercial
16 airplanes, or components of such airplanes, or making sales, at
17 retail or wholesale, of commercial airplanes or components of such
18 airplanes, manufactured by the seller, as to such persons the amount
19 of tax with respect to such business is, in the case of
20 manufacturers, equal to the value of the product manufactured and the
21 gross proceeds of sales of the product manufactured, or in the case
22 of processors for hire, equal to the gross income of the business,
23 multiplied by the rate of:

24 (i) 0.4235 percent from October 1, 2005, through June 30, 2007;

25 (ii) 0.2904 percent beginning July 1, 2007, through March 31,
26 2020; and

27 (iii) Beginning April 1, 2020, 0.484 percent, subject to any
28 reduction required under (e) of this subsection (11). The tax rate in
29 this subsection (11)(a)(iii) applies to all business activities
30 described in this subsection (11)(a).

31 (b) Beginning July 1, 2008, upon every person who is not eligible
32 to report under the provisions of (a) of this subsection (11) and is
33 engaging within this state in the business of manufacturing tooling
34 specifically designed for use in manufacturing commercial airplanes
35 or components of such airplanes, or making sales, at retail or
36 wholesale, of such tooling manufactured by the seller, as to such
37 persons the amount of tax with respect to such business is, in the
38 case of manufacturers, equal to the value of the product manufactured
39 and the gross proceeds of sales of the product manufactured, or in

1 the case of processors for hire, be equal to the gross income of the
2 business, multiplied by the rate of:

3 (i) 0.2904 percent through March 31, 2020; and

4 (ii) Beginning April 1, 2020, the following rates, which are
5 subject to any reduction required under (e) of this subsection (11):

6 (A) The rate under RCW 82.04.250(1) on the business of making
7 retail sales of tooling specifically designed for use in
8 manufacturing commercial airplanes or components of such airplanes;
9 and

10 (B) 0.484 percent on all other business activities described in
11 this subsection (11)(b).

12 (c) For the purposes of this subsection (11), "commercial
13 airplane" and "component" have the same meanings as provided in RCW
14 82.32.550.

15 (d)(i) In addition to all other requirements under this title, a
16 person reporting under the tax rate provided in this subsection (11)
17 must file a complete annual tax performance report with the
18 department under RCW 82.32.534. However, this requirement does not
19 apply to persons reporting under the tax rate in (a)(iii) of this
20 subsection (11), so long as that rate remains 0.484 percent, or under
21 any of the tax rates in (b)(ii)(A) and (B) of this subsection (11),
22 so long as those tax rates remain the rate imposed pursuant to RCW
23 82.04.250(1) and 0.484 percent, respectively.

24 (ii) Nothing in (d)(i) of this subsection (11) may be construed
25 as affecting the obligation of a person reporting under a tax rate
26 provided in this subsection (11) to file a complete annual tax
27 performance report with the department under RCW 82.32.534: (A)
28 Pursuant to another provision of this title as a result of claiming a
29 tax credit or exemption; or (B) pursuant to (d)(i) of this subsection
30 (11) as a result of claiming the tax rates in (a)(ii) or (b)(i) of
31 this subsection (11) for periods ending before April 1, 2020.

32 (e)(i) After March 31, 2021, the tax rates under (a)(iii) and
33 (b)(ii) of this subsection (11) must be reduced to 0.357 percent
34 provided the conditions in RCW 82.04.2602 are met. The effective date
35 of the rates authorized under this subsection (11)(e) must occur on
36 the first day of the next calendar quarter that is at least (~~sixty~~)
37 60 days after the department receives the last of the two written
38 notices pursuant to RCW 82.04.2602 (3) and (4).

39 (ii) Both a significant commercial airplane manufacturer
40 separately and the rest of the aerospace industry as a whole,

1 receiving the rate of 0.357 percent under this subsection (11)(e) are
2 subject to the aerospace apprenticeship utilization rates required
3 under RCW 49.04.220 by April 1, 2026, or five years after the
4 effective date of the 0.357 percent rate authorized under this
5 subsection (11)(e), whichever is later, as determined by the
6 department of labor and industries.

7 (iii) The provisions of RCW 82.32.805 and 82.32.808 do not apply
8 to this subsection (11)(e).

9 (f)(i) Except as provided in (f)(ii) of this subsection (11),
10 this subsection (11) does not apply on and after July 1, 2040.

11 (ii) With respect to the manufacturing of commercial airplanes or
12 making sales, at retail or wholesale, of commercial airplanes, this
13 subsection (11) does not apply on and after July 1st of the year in
14 which the department makes a determination that any final assembly or
15 wing assembly of any version or variant of a commercial airplane that
16 is the basis of a siting of a significant commercial airplane
17 manufacturing program in the state under RCW 82.32.850 has been sited
18 outside the state of Washington. This subsection (11)(f)(ii) only
19 applies to the manufacturing or sale of commercial airplanes that are
20 the basis of a siting of a significant commercial airplane
21 manufacturing program in the state under RCW 82.32.850. This
22 subsection (11)(f)(ii) continues to apply during the time that a
23 person is subject to the tax rate in (a)(iii) of this subsection
24 (11).

25 (g) For the purposes of this subsection, "a significant
26 commercial airplane manufacturer" means a manufacturer of commercial
27 airplanes with at least (~~fifty thousand~~) 50,000 full-time employees
28 in Washington as of January 1, 2021.

29 (12)(a) Until July 1, 2045, upon every person engaging within
30 this state in the business of extracting timber or extracting for
31 hire timber; as to such persons the amount of tax with respect to the
32 business is, in the case of extractors, equal to the value of
33 products, including by-products, extracted, or in the case of
34 extractors for hire, equal to the gross income of the business,
35 multiplied by the rate of 0.4235 percent from July 1, 2006, through
36 June 30, 2007, and 0.2904 percent from July 1, 2007, through June 30,
37 2045.

38 (b) Until July 1, 2045, upon every person engaging within this
39 state in the business of manufacturing or processing for hire: (i)
40 Timber into timber products or wood products; (ii) timber products

1 into other timber products or wood products; or (iii) products
2 defined in RCW 19.27.570(1); as to such persons the amount of the tax
3 with respect to the business is, in the case of manufacturers, equal
4 to the value of products, including by-products, manufactured, or in
5 the case of processors for hire, equal to the gross income of the
6 business, multiplied by the rate of 0.4235 percent from July 1, 2006,
7 through June 30, 2007, and 0.2904 percent from July 1, 2007, through
8 June 30, 2045.

9 (c) Until July 1, 2045, upon every person engaging within this
10 state in the business of selling at wholesale: (i) Timber extracted
11 by that person; (ii) timber products manufactured by that person from
12 timber or other timber products; (iii) wood products manufactured by
13 that person from timber or timber products; or (iv) products defined
14 in RCW 19.27.570(1) manufactured by that person; as to such persons
15 the amount of the tax with respect to the business is equal to the
16 gross proceeds of sales of the timber, timber products, wood
17 products, or products defined in RCW 19.27.570(1) multiplied by the
18 rate of 0.4235 percent from July 1, 2006, through June 30, 2007, and
19 0.2904 percent from July 1, 2007, through June 30, 2045.

20 (d) Until July 1, 2045, upon every person engaging within this
21 state in the business of selling standing timber; as to such persons
22 the amount of the tax with respect to the business is equal to the
23 gross income of the business multiplied by the rate of 0.2904
24 percent. For purposes of this subsection (12)(d), "selling standing
25 timber" means the sale of timber apart from the land, where the buyer
26 is required to sever the timber within (~~thirty~~) 30 months from the
27 date of the original contract, regardless of the method of payment
28 for the timber and whether title to the timber transfers before,
29 upon, or after severance.

30 (e) For purposes of this subsection, the following definitions
31 apply:

32 (i) "Biocomposite surface products" means surface material
33 products containing, by weight or volume, more than (~~fifty~~) 50
34 percent recycled paper and that also use nonpetroleum-based phenolic
35 resin as a bonding agent.

36 (ii) "Paper and paper products" means products made of interwoven
37 cellulosic fibers held together largely by hydrogen bonding. "Paper
38 and paper products" includes newsprint; office, printing, fine, and
39 pressure-sensitive papers; paper napkins, towels, and toilet tissue;
40 kraft bag, construction, and other kraft industrial papers;

1 paperboard, liquid packaging containers, containerboard, corrugated,
2 and solid-fiber containers including linerboard and corrugated
3 medium; and related types of cellulosic products containing
4 primarily, by weight or volume, cellulosic materials. "Paper and
5 paper products" does not include books, newspapers, magazines,
6 periodicals, and other printed publications, advertising materials,
7 calendars, and similar types of printed materials.

8 (iii) "Recycled paper" means paper and paper products having
9 (~~fifty~~) 50 percent or more of their fiber content that comes from
10 postconsumer waste. For purposes of this subsection (12)(e)(iii),
11 "postconsumer waste" means a finished material that would normally be
12 disposed of as solid waste, having completed its life cycle as a
13 consumer item.

14 (iv) "Timber" means forest trees, standing or down, on privately
15 or publicly owned land. "Timber" does not include Christmas trees
16 that are cultivated by agricultural methods or short-rotation
17 hardwoods as defined in RCW 84.33.035.

18 (v) "Timber products" means:

19 (A) Logs, wood chips, sawdust, wood waste, and similar products
20 obtained wholly from the processing of timber, short-rotation
21 hardwoods as defined in RCW 84.33.035, or both;

22 (B) Pulp, including market pulp and pulp derived from recovered
23 paper or paper products; and

24 (C) Recycled paper, but only when used in the manufacture of
25 biocomposite surface products.

26 (vi) "Wood products" means paper and paper products; dimensional
27 lumber; engineered wood products such as particleboard, oriented
28 strand board, medium density fiberboard, and plywood; wood doors;
29 wood windows; and biocomposite surface products.

30 (f) Except for small harvesters as defined in RCW 84.33.035, a
31 person reporting under the tax rate provided in this subsection (12)
32 must file a complete annual tax performance report with the
33 department under RCW 82.32.534.

34 (g) Nothing in this subsection (12) may be construed to affect
35 the taxation of any activity defined as a retail sale in RCW
36 82.04.050(2) (b) or (c), defined as a wholesale sale in RCW
37 82.04.060(2), or taxed under RCW 82.04.280(1)(g).

38 (13) Upon every person engaging within this state in inspecting,
39 testing, labeling, and storing canned salmon owned by another person,
40 as to such persons, the amount of tax with respect to such activities

1 is equal to the gross income derived from such activities multiplied
2 by the rate of 0.484 percent.

3 (14)(a) Upon every person engaging within this state in the
4 business of printing a newspaper, publishing a newspaper, or both,
5 the amount of tax on such business is equal to the gross income of
6 the business multiplied by the rate of 0.35 percent until July 1,
7 2024, and 0.484 percent thereafter.

8 (b) A person reporting under the tax rate provided in this
9 subsection (14) must file a complete annual tax performance report
10 with the department under RCW 82.32.534.

--- END ---