

RCW 35.102.150 Allocation of income—Printing and publishing activities. (Effective until January 1, 2024.) Notwithstanding RCW 35.102.130, a city that imposes a business and occupation tax must allocate a person's gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section, the activities of printing, and of publishing newspapers, periodicals, or magazines are those activities to which the tax rates in RCW *82.04.260(13) and 82.04.280(1)(a) apply. [2011 c 174 § 201; 2010 1st sp.s. c 23 § 519; 2009 c 461 § 4; 2006 c 272 § 1.]

***Reviser's note:** RCW 82.04.260 was amended by 2011 c 2 § 203 (Initiative Measure No. 1107), changing subsection (13) to subsection (14).

Effective date—2010 1st sp.s. c 23: See note following RCW 82.04.4292.

Findings—Intent—2010 1st sp.s. c 23: See notes following RCW 82.04.220.

Effective date—Contingent effective date—2009 c 461: See note following RCW 82.04.280.

Effective date—2006 c 272: "This act takes effect January 1, 2008." [2006 c 272 § 2.]

RCW 35.102.150 Allocation of income—Printing and publishing activities. (Effective January 1, 2024, until January 1, 2034.) Notwithstanding RCW 35.102.130, a city that imposes a business and occupation tax must allocate a person's gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section, the activities of printing, and of publishing newspapers, periodicals, or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) apply. [2023 c 286 § 4; 2011 c 174 § 201; 2010 1st sp.s. c 23 § 519; 2009 c 461 § 4; 2006 c 272 § 1.]

Findings—Effective date—Expiration date—2023 c 286: See notes following RCW 82.04.759.

Effective date—2010 1st sp.s. c 23: See note following RCW 82.04.4292.

Findings—Intent—2010 1st sp.s. c 23: See notes following RCW 82.04.220.

Effective date—Contingent effective date—2009 c 461: See note following RCW 82.04.280.

Effective date—2006 c 272: "This act takes effect January 1, 2008." [2006 c 272 § 2.]

RCW 35.102.150 Allocation of income—Printing and publishing activities. (Effective January 1, 2034.) Notwithstanding RCW 35.102.130, a city that imposes a business and occupation tax must allocate a person's gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section, the activities of printing, and of publishing newspapers, periodicals, or magazines are those activities to which the tax rates in RCW *82.04.260(13) and 82.04.280(1)(a) apply. [2011 c 174 § 201; 2010 1st sp.s. c 23 § 519; 2009 c 461 § 4; 2006 c 272 § 1.]

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