

RCW 35.102.160 Professional employer organizations—Tax deduction. (1) A city that imposes its business and occupation tax on professional employer services performed by a professional employer organization, regardless of the tax classification applicable to such services, shall provide a deduction identical to the deduction in RCW 82.04.540(2).

(2) For the purposes of this section, "professional employer organization" and "professional employer services" have the same meanings as in RCW 82.04.540. [2006 c 301 § 6.]

Effective date—Act does not affect application of Title 50 or 51 RCW—2006 c 301: See notes following RCW 82.32.710.