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**SENATE BILL 6054**

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**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By Senator Hargrove**

Read first time 03/02/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax deductions for jointly furnished services;  
2 and adding a new section to chapter 82.04 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
5 to read as follows:

6 In computing tax there may be deducted from the measure of tax the  
7 amounts actually paid by a taxpayer to another person taxable under RCW  
8 82.04.290 as the latter's portion of the consideration due for service  
9 jointly furnished by both. This deduction includes the amount paid to  
10 architects, engineers, landscape architects, interior designers, and  
11 other joint participants in the design of buildings and structures. It  
12 does not include contractors, constructors, or land surveyors whose  
13 work is a separate entity and not part of a jointly furnished service.

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