
SENATE BILL 5932

State of Washington

55th Legislature

1997 Regular Session

By Senators Strannigan, Heavey, Rossi, Finkbeiner, Bauer, Hochstatter, Deccio, Swecker and Goings

Read first time 02/20/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to a study of the impact of the business and
2 occupation tax on the retail industry; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** (1) The department of revenue shall perform
5 a study to:

6 (a) Analyze the relative business and occupation tax burden on the
7 retail industry in comparison with other industry sectors;

8 (b) Analyze the economic impacts of any potential changes; and

9 (c) Evaluate the impact of any recommended changes in the taxation
10 of the retail industry with respect to equity among all industries.

11 (2) To perform the study, the department shall form an advisory
12 group comprised of representation from the retail industry, local
13 government, and other interest groups.

14 (3) The department of revenue shall provide appropriate staff
15 support for the study.

1 (4) The department of revenue shall present a final report of the
2 findings of the study to the appropriate fiscal committees of the
3 legislature by October 15, 1997.

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