
HOUSE BILL 2336

State of Washington

52nd Legislature

1992 Regular Session

By Representatives Morris, Brumsickle, Sheldon, Day, Silver, Van Luven, Riley, Grant, Hargrove, Bowman, Haugen, Rasmussen, Basich, Padden, Morton, Fuhrman, Cooper, Lisk, Paris, Chandler, D. Sommers, Wynne and P. Johnson

Read first time 01/15/92. Referred to Committee on Revenue.

1 AN ACT Relating to business and occupation taxes; amending RCW
2 82.04.300; and providing an effective date.

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

4 **Sec. 1.** RCW 82.04.300 and 1983 c 3 s 213 are each amended to read
5 as follows:

6 This chapter shall apply to any person engaging in any business
7 activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260,
8 82.04.270, 82.04.280 and 82.04.290 other than those whose value of
9 products, gross proceeds of sales, or gross income of the business is
10 less than ((one)) eight thousand dollars per month: PROVIDED, That
11 where one person engages in more than one business activity and the
12 combined measures of the tax applicable to such businesses equal or
13 exceed ((one)) eight thousand dollars per month, no exemption or
14 deduction from the amount of tax is allowed by this section.

1 Any person claiming exemption under the provisions of this section
2 may be required to file returns even though no tax may be due:
3 PROVIDED, FURTHER, That the department of revenue may allow exemptions,
4 by general rule or regulation, in those instances in which quarterly,
5 semiannual, or annual returns are permitted. Exemptions for such
6 periods shall be equivalent in amount to the total of exemptions for
7 each month of a reporting period.

8 NEW SECTION. **Sec. 2.** This act shall take effect on July 1,
9 1992.