

SENATE BILL 5242

State of Washington

52nd Legislature

1991 Regular Session

By Senators Anderson, Owen, L. Smith, Moore, Johnson, Bauer, Matson, Williams, McCaslin and Amondson.

Read first time January 24, 1991. Referred to Committee on Ways & Means.

1 AN ACT Relating to compensation for collection of sales and use
2 taxes; adding a new section to chapter 82.08 RCW; adding a new section
3 to chapter 82.12 RCW; adding a new section to chapter 82.14 RCW;
4 providing an effective date; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 Each person collecting tax under this chapter shall have a credit
9 against the tax due under this chapter, as compensation for collecting
10 tax and complying with reporting provisions. For taxable events
11 occurring after July 1, 1991, the amount of the credit allowed under
12 this section shall be three and one-half percent of taxes collected.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
14 to read as follows:

1 Each person collecting tax under this chapter shall have a credit
2 against the tax due under this chapter, as compensation for collecting
3 tax and complying with reporting provisions. For taxable events
4 occurring after July 1, 1991, the amount of the credit allowed under
5 this section shall be three and one-half percent of taxes collected.

6 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.14 RCW
7 to read as follows:

8 Each person collecting tax under this chapter shall have a credit
9 against the tax due under this chapter, as compensation for collecting
10 tax and complying with reporting provisions. For taxable events
11 occurring after July 1, 1991, the amount of the credit allowed under
12 this section shall be three and one-half percent of taxes collected.

13 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and shall take
16 effect July 1, 1991.