

1 **SHB 2671 - H AMDS 1222 LOST 02/26/94**

2 By Representatives Heavey and Morris

3 On page 1, after line 18, insert:

4 "(4) This section shall expire July 1, 1997."

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6 On page 3, beginning on line 20, strike everything through
7 line 22 and insert:

8 "**Sec. 4.** RCW 82.04.300 and 1993 1st sp.s. c 25 ú 205 are
9 each amended to read as follows:

10 This chapter shall apply to any person engaging in any
11 business activity taxable under RCW 82.04.230, 82.04.240,
12 82.04.250, 82.04.255, 82.04.260, 82.04.270, 82.04.280, and
13 82.04.290 other than those whose value of products, gross
14 proceeds of sales, or gross income of the business is less than
15 one thousand dollars per month: PROVIDED, That where one person
16 engages in more than one business activity and the combined
17 measures of the tax applicable to such businesses equal or exceed
18 one thousand dollars per month, no exemption or deduction from
19 the amount of tax is allowed by this section.

20 Any person claiming exemption under the provisions of this
21 section may be required, according to rules adopted by the
22 department, to file returns even though no tax may be due. The
23 department of revenue may allow exemptions, by general rule or
24 regulation, in those instances in which quarterly, semiannual, or
25 annual returns are permitted. Exemptions for such periods shall
26 be equivalent in amount to the total of exemptions for each month
27 of a reporting period.

28 This section shall not apply during any time period in which
29 section 1 of this act is in effect."

EFFECT: Makes small business tax relief temporary, expiring
July 1, 1997. The current \$12,000 per year threshold would
be restored on that date.