

1 **ESSB 5967** - H AMDS to REV COMM AMD **000590 ADOPTED 4-16-93**  
2 By Representative Wang

3 On page 27 of the amendment, line 17, strike "or services  
4 defined as retail sales,"

5 On page 27 of the amendment, line 21, after "(2)" insert "In  
6 the case of retail sales of services, the seller may collect taxes  
7 based upon payments of the purchase price, as of the time the  
8 payments are made, regardless of the accounting method used by the  
9 seller or whether the sales were made under an installment  
10 agreement.  
11 (3)"

EFFECT: Allows seller of services to pay sales taxes based on actual payments, rather than upon entire purchase price at time of sale.