

1 **ESSB 5967** - H AMDS to REV COMM AMD **636 ADOPTED 4-16-93**

2 By Representatives G. Fisher and Sommers

3 On page 36 of the amendment, strike line 34 and insert
4 "amount, as estimated by the department of revenue, that would have
5 been deposited in the local sales tax on services account if twelve
6 months worth of revenue for the tax imposed under RCW 82.14.030(1)
7 had been deposited in the account for fiscal year 1994."

8 On page 37 of the amendment, line 2, after "act," strike
9 everything through page 37, line 8, and insert "but not more than
10 twenty percent of the balance in the account before the
11 distributions under section 133 of this act, and shall be paid into
12 the public works assistance account under RCW 43.155.050.

13 **Sec. 135.** RCW 82.16.020 and 1989 c 302 ú 204 are each amended
14 to read as follows:

15 (1) There is levied and there shall be collected from every
16 person a tax for the act or privilege of engaging within this state
17 in any one or more of the businesses herein mentioned. The tax
18 shall be equal to the gross income of the business, multiplied by
19 the rate set out after the business, as follows:

20 (a) Railroad, express, railroad car, sewerage collection, and
21 telegraph businesses: Three and six-tenths percent;

22 (b) Light and power business: Three and sixty-two one-
23 hundredths percent;

24 (c) Gas distribution business: Three and six-tenths percent;

25 (d) Urban transportation business: Six-tenths of one percent;

26 (e) Vessels under sixty-five feet in length, except tugboats,
27 operating upon the waters within the state: Six-tenths of one
28 percent;

29 (f) Motor transportation and tugboat businesses, and all

1 public service businesses other than ones mentioned above: One and
2 eight-tenths of one percent;

3 (g) Water distribution business: Four and seven-tenths
4 percent.

5 (2) An additional tax is imposed equal to the rate specified
6 in RCW 82.02.030 multiplied by the tax payable under subsection (1)
7 of this section.

8 (3) (~~Twenty percent of the moneys collected under subsection~~
9 ~~(1) of this section on water distribution businesses and~~) Sixty
10 percent of the moneys collected under subsection (1) of this
11 section on sewerage collection businesses shall be deposited in the
12 public works assistance account created in RCW 43.155.050.

13 **Sec. 136.** RCW 82.18.040 and 1989 c 431 ú 85 are each amended
14 to read as follows:

15 Taxes collected under this chapter shall be held in trust
16 until paid to the state. Except for taxes received under RCW
17 82.18.100, forty-two percent of taxes so received by the state
18 shall be deposited in the public works assistance account created
19 in RCW 43.155.050 and the balance shall be deposited in the state
20 general fund. Any person collecting the tax who appropriates or
21 converts the tax collected shall be guilty of a gross misdemeanor
22 if the money required to be collected is not available for payment
23 on the date payment is due. If a taxpayer fails to pay the tax
24 imposed by this chapter to the person charged with collection of
25 the tax and the person charged with collection fails to pay the tax
26 to the department, the department may, in its discretion, proceed
27 directly against the taxpayer for collection of the tax.

28 The tax shall be due from the taxpayer within twenty-five days
29 from the date the taxpayer is billed by the person collecting the
30 tax.

31 The tax shall be due from the person collecting the tax at the
32 end of the tax period in which the tax is received from the

1 taxpayer. If the taxpayer remits only a portion of the total
2 amount billed for taxes, consideration, and related charges, the
3 amount remitted shall be applied first to payment of the solid
4 waste collection tax and this tax shall have priority over all
5 other claims to the amount remitted."

6 Renumber sections consecutively and correct any internal
7 references accordingly.

8 On page 38 of the amendment, line 1, strike everything through
9 page 39, line 3.

10 Renumber sections consecutively and correct any internal
11 references accordingly.

EFFECT: Reverses shift of LEOFF Plan II contributions from
state to local government and maintains state responsibility.
Redirects an equivalent amount of Public Works Assistance
Account revenue from local government to state general fund.