

2 **SHB 2671** - S COMM AMD  
3 By Committee on Ways & Means

4 ADOPTED 3/3/94

5 Strike everything after the enacting clause and insert the  
6 following:

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

9 This chapter shall apply to any person engaging in any business  
10 activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.255,  
11 82.04.260, 82.04.270, 82.04.280, and 82.04.290 other than those whose  
12 value of products, gross proceeds of sales, or gross income of the  
13 business is less than one thousand dollars per month: PROVIDED, That  
14 where one person engages in more than one business activity and the  
15 combined measures of the tax applicable to such businesses equal or  
16 exceed one thousand dollars per month, no exemption or deduction from  
17 the amount of tax is allowed by this section. The one thousand dollar  
18 threshold shall be increased each year on January 1st to reflect the  
19 change in the consumer price index for the previous year as compiled by  
20 the bureau of labor statistics, United States department of labor.

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

28 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1994."

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4 On page 1, line 1 of the title, after "businesses;" strike the  
5 remainder of the title and insert "amending RCW 82.04.300; and  
6 providing an effective date."

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