4 Adopted 4/1/93

5 On page 11, after line 2, insert the following:

6 "Sec. 103. RCW 82.04.280 and 1986 c 226 s 2 are each amended to 7 read as follows:

8 Upon every person engaging within this state in the business of: 9 (1) Printing, and of publishing newspapers, periodicals or magazines; 10 (2) building, repairing or improving any street, place, road, highway, 11 easement, right of way, mass public transportation terminal or parking 12 facility, bridge, tunnel, or trestle which is owned by a municipal 13 corporation or political subdivision of the state or by the United 14 States and which is used or to be used, primarily for foot or vehicular 15 traffic including mass transportation vehicles of any kind 16 including any readjustment, reconstruction or relocation of the 17 facilities of any public, private or cooperatively owned utility or railroad in the course of such building, repairing or improving, the 18 cost of which readjustment, reconstruction, or relocation, is the 19 20 responsibility of the public authority whose street, place, road, 21 highway, easement, right of way, mass public transportation terminal or 22 parking facility, bridge, tunnel, or trestle is being built, repaired 23 or improved; (3) extracting for hire or processing for hire; (4) operating a cold storage warehouse or storage warehouse, but not 24 25 including the rental of cold storage lockers; (5) representing and performing services for fire or casualty insurance companies as an 26 27 independent resident managing general agent licensed under the provisions of RCW 48.05.310; (6) radio and television broadcasting, 28 excluding network, national and regional advertising computed as a 29 standard deduction based on the national average thereof as annually 30 reported by the Federal Communications Commission, or in lieu thereof 31 32 by itemization by the individual broadcasting station, and excluding that portion of revenue represented by the out-of-state audience 33 34 computed as a ratio to the station's total audience as measured by the 35 100 micro-volt signal strength and delivery by wire, if any; (7) engaging in activities which bring a person within the definition of 36

- 1 consumer contained in RCW 82.04.190((<del>(6), as now or hereafter amended</del>))
- 2 (7); as to such persons, the amount of tax on such business shall be
- 3 equal to the gross income of the business multiplied by the rate of
- 4 forty-four one hundredths of one percent.
- 5 As used in this section, "cold storage warehouse" means a storage
- 6 warehouse used to store fresh and/or frozen perishable fruits or
- 7 vegetables, meat, seafood, dairy products, or fowl, or any combination
- 8 thereof, at a desired temperature to maintain the quality of the
- 9 product for orderly marketing.
- 10 As used in this section, "storage warehouse" means a building or
- 11 structure, or any part thereof, in which goods, wares, or merchandise
- 12 are received for storage for compensation, except field warehouses,
- 13 fruit warehouses, fruit packing plants, warehouses licensed under
- 14 chapter 22.09 RCW, public garages storing automobiles, railroad freight
- 15 sheds, docks and wharves, and "self-storage" or "mini storage"
- 16 facilities whereby customers have direct access to individual storage
- 17 areas by separate entrance."
- 18 Renumber the sections consecutively and correct any internal references
- 19 accordingly.
- 20 **SSB 5967** S Amd
- 21 By Senator Rinehart
- 22 Adopted 4/1/93
- 23 On page 1, line 1 of the title, after "82.04.190," insert
- 24 "82.04.280,"

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