

1 5967-S AMS RINE WILS 07

2 **SSB 5967** - S Amd 000565  
3 By Senator Rinehart

4 Adopted 4/1/93 - Roll Call 28-21

5 On page 26, after line 10, insert the following:

6 "Sec. 121. RCW 82.04.290 and 1985 c 32 s 3 are each amended to  
7 read as follows:

8 Upon every person engaging within this state in any business  
9 activity other than or in addition to those enumerated in RCW  
10 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and  
11 82.04.280; as to such persons the amount of tax on account of such  
12 activities shall be equal to the gross income of the business  
13 multiplied by the rate of 1.50 percent on persons engaging in banking,  
14 loan, security, or other financial businesses, from investments or the  
15 use of moneys as such, and by the rate of 2.00 percent on all other  
16 businesses. This section includes, among others, and without limiting  
17 the scope hereof (whether or not title to materials used in the  
18 performance of such business passes to another by accession, confusion  
19 or other than by outright sale), persons engaged in the business of  
20 rendering any type of service which does not constitute a "sale at  
21 retail" or a "sale at wholesale." The value of advertising,  
22 demonstration, and promotional supplies and materials furnished to an  
23 agent by his principal or supplier to be used for informational,  
24 educational and promotional purposes shall not be considered a part of  
25 the agent's remuneration or commission and shall not be subject to  
26 taxation under this section."

27 Renumber the sections consecutively and correct internal references  
28 accordingly.

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31 Adopted 4/1/93

1        On page 1, line 4 of the title, before "82.60.050" insert  
2 "82.04.290,"

--- **END** ---