

1 6606 AMS SCHO S5514.1

2 SB 6606 - S AMD 000264

3 By Senator Schow

4 WITHIN SCOPE/NOT ADOPTED 2/24/94 - ROLL CALL 21-28

5 On page 1, after line 4, insert the following:

6 "Sec. 1. RCW 82.04.290 and 1993 sp.s. c 25 s 203 are each amended  
7 to read as follows:

8 (1) Upon every person engaging within this state in the business of  
9 providing selected business services other than or in addition to those  
10 enumerated in RCW 82.04.250 or 82.04.270; as to such persons the amount  
11 of tax on account of such activities shall be equal to the gross income  
12 of the business multiplied by the rate of (~~(2.5)~~) 1.5 percent.

13 (2) Upon every person engaging within this state in banking, loan,  
14 security, investment management, investment advisory, or other  
15 financial businesses; as to such persons, the amount of the tax with  
16 respect to such business shall be equal to the gross income of the  
17 business, multiplied by the rate of (~~(1.70)~~) 1.5 percent.

18 (3) Upon every person engaging within this state in any business  
19 activity other than or in addition to those enumerated in RCW  
20 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and  
21 82.04.280, and subsections (1) and (2) of this section; as to such  
22 persons the amount of tax on account of such activities shall be equal  
23 to the gross income of the business multiplied by the rate of (~~(2.0)~~)  
24 1.5 percent. This section includes, among others, and without limiting  
25 the scope hereof (whether or not title to materials used in the  
26 performance of such business passes to another by accession, confusion  
27 or other than by outright sale), persons engaged in the business of  
28 rendering any type of service which does not constitute a "sale at  
29 retail" or a "sale at wholesale." The value of advertising,  
30 demonstration, and promotional supplies and materials furnished to an  
31 agent by his principal or supplier to be used for informational,  
32 educational and promotional purposes shall not be considered a part of  
33 the agent's remuneration or commission and shall not be subject to  
34 taxation under this section."

1           Renumber the remaining sections consecutively and correct internal  
2 references accordingly.

3 **SB 6606** - S AMD  
4           By Senator Schow

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6           On page 1, line 1 of the title, after "repealing" strike all  
7 material through "82.04.2201" on line 2 and insert "1993 business and  
8 occupation tax increases; amending RCW 82.04.290"

--- **END** ---