
HOUSE BILL 2059

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1993 Regular Session

By Representatives G. Fisher, Holm, Karahalios, Finkbeiner, Flemming, Springer, G. Cole, Ogden, J. Kohl and Appelwick

Read first time 02/24/93. Referred to Committee on Revenue.

1 AN ACT Relating to gross receipts tax rates and deductions;
2 amending RCW 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260,
3 82.04.270, 82.04.280, 82.04.290, 82.16.020, 82.02.030, 82.32.030, and
4 70.95E.020; adding a new section to chapter 82.04 RCW; adding a new
5 section to chapter 82.16 RCW; repealing RCW 82.04.2901, 82.04.2904,
6 82.04.300, and 82.16.040; providing an effective date; and declaring an
7 emergency.

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

9 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
10 to read as follows:

11 (1) As used in this section:

12 (a) "Combined measure of tax" means the total of the value of
13 products, gross proceeds of sales, and gross income of the business for
14 all activities upon which business and occupation taxes are imposed
15 under this chapter.

16 (b) "Threshold amount" means:

17 (i) Twelve thousand dollars for taxpayers for whom at least eighty
18 percent of the combined measure of tax for the reporting period is
19 attributable to the business of making sales at retail.

1 (ii) Four thousand dollars for sole proprietors for whom at least
2 eighty percent of the combined measure of tax for the reporting period
3 is attributable to the business of rendering any type of service that
4 does not constitute a sale at retail.

5 (iii) Seven thousand dollars for all other taxpayers.

6 (2) In computing the tax imposed under this chapter, there may be
7 deducted from the combined measure of tax an amount equal to the
8 product of the threshold amount multiplied by the number of months in
9 the reporting period, as determined under RCW 82.32.045, reduced by the
10 amount computed under subsection (3) of this section.

11 (3) For each taxpayer the amount under subsection (2) of this
12 section shall be reduced, but not below zero, by the amount by which
13 the combined measure of tax for a reporting period exceeds the product
14 of the threshold amount multiplied by the number of months in the
15 reporting period.

16 (4) If a taxpayer engages in more than one business activity only
17 a single deduction using a single threshold amount applied against the
18 combined measures of tax is allowed under this section. The taxpayer
19 may specify how the deduction is to be divided among the measures of
20 tax.

21 (5) Any person claiming a deduction under the provisions of this
22 section may be required to file returns even though no tax may be due.

23 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.16 RCW
24 to read as follows:

25 (1) In computing the tax imposed under this chapter, there may be
26 deducted from the gross income of the business an amount equal to seven
27 thousand dollars multiplied by the number of months in the reporting
28 period, as determined under RCW 82.32.045, reduced by the amount
29 computed under subsection (2) of this section.

30 (2) For each taxpayer the amount under subsection (1) of this
31 section shall be reduced, but not below zero, by the amount by which
32 the measure of tax for a reporting period exceeds the product of the
33 threshold amount multiplied by the number of months in the reporting
34 period.

35 (3) If a person engages in more than one business activity only a
36 single deduction computed based on the combined measures of tax is
37 allowed by this section.

1 (4) Any person claiming a deduction or deductions under the
2 provisions of this section may be required to file returns even though
3 no tax may be due.

4 **Sec. 3.** RCW 82.04.230 and 1971 ex.s. c 281 s 2 are each amended to
5 read as follows:

6 Upon every person engaging within this state in business as an
7 extractor; as to such persons the amount of the tax with respect to
8 such business shall be equal to the value of the products, including
9 byproducts, extracted for sale or for commercial or industrial use,
10 multiplied by the rate of (~~forty-four one-hundredths~~) one-half of one
11 percent;

12 The measure of the tax is the value of the products, including
13 byproducts, so extracted, regardless of the place of sale or the fact
14 that deliveries may be made to points outside the state.

15 **Sec. 4.** RCW 82.04.240 and 1981 c 172 s 1 are each amended to read
16 as follows:

17 Upon every person except persons taxable under subsections (2),
18 (3), (4), (5), (7), (8), or (9) of RCW 82.04.260 engaging within this
19 state in business as a manufacturer; as to such persons the amount of
20 the tax with respect to such business shall be equal to the value of
21 the products, including byproducts, manufactured, multiplied by the
22 rate of (~~forty-four one-hundredths~~) one-half of one percent.

23 The measure of the tax is the value of the products, including
24 byproducts, so manufactured regardless of the place of sale or the fact
25 that deliveries may be made to points outside the state.

26 **Sec. 5.** RCW 82.04.250 and 1981 c 172 s 2 are each amended to read
27 as follows:

28 (1) Upon every person except persons taxable under RCW 82.04.260(8)
29 or subsection (2) of this section engaging within this state in the
30 business of making sales at retail, as to such persons, the amount of
31 tax with respect to such business shall be equal to the gross proceeds
32 of sales of the business, multiplied by the rate of (~~forty-four one-~~
33 hundredths) four hundred eighty-six one-thousandths of one percent.

34 (2) Upon every person engaging within this state in the business of
35 making sales at retail that are exempt from the tax imposed under
36 chapter 82.08 RCW by reason of RCW 82.08.0261, 82.08.0262, or

1 82.08.0263, as to such persons, the amount of tax with respect to such
2 business shall be equal to the gross proceeds of sales of the business,
3 multiplied by the rate of one-half of one percent.

4 **Sec. 6.** RCW 82.04.255 and 1985 c 32 s 2 are each amended to read
5 as follows:

6 Upon every person engaging within the state as a real estate
7 broker; as to such persons, the amount of the tax with respect to such
8 business shall be equal to the gross income of the business, multiplied
9 by the rate of (~~1.50~~) one and fifty-five one-hundredths percent.

10 The measure of the tax on real estate commissions earned by the
11 real estate broker shall be the gross commission earned by the
12 particular real estate brokerage office including that portion of the
13 commission paid to salesmen or associate brokers in the same office on
14 a particular transaction: PROVIDED, HOWEVER, That where a real estate
15 commission is divided between an originating brokerage office and a
16 cooperating brokerage office on a particular transaction, each
17 brokerage office shall pay the tax only upon their respective shares of
18 said commission: AND PROVIDED FURTHER, That where the brokerage office
19 has paid the tax as provided herein, salesmen or associate brokers
20 within the same brokerage office shall not be required to pay a similar
21 tax upon the same transaction.

22 **Sec. 7.** RCW 82.04.260 and 1991 c 272 s 15 are each amended to read
23 as follows:

24 (1) Upon every person engaging within this state in the business of
25 buying wheat, oats, dry peas, dry beans, lentils, triticale, corn, rye
26 and barley, but not including any manufactured or processed products
27 thereof, and selling the same at wholesale; the tax imposed shall be
28 equal to the gross proceeds derived from such sales multiplied by the
29 rate of (~~one one-hundredth~~) eleven one-thousandths of one percent.

30 (2) Upon every person engaging within this state in the business of
31 manufacturing wheat into flour, barley into pearl barley, soybeans into
32 soybean oil, or sunflower seeds into sunflower oil; as to such persons
33 the amount of tax with respect to such business shall be equal to the
34 value of the flour, pearl barley, or oil manufactured, multiplied by
35 the rate of (~~one-eighth~~) one hundred forty-two one-thousandths of one
36 percent.

1 (3) Upon every person engaging within this state in the business of
2 splitting or processing dried peas; as to such persons the amount of
3 tax with respect to such business shall be equal to the value of the
4 peas split or processed, multiplied by the rate of (~~one-quarter~~) two
5 hundred eighty-four one-thousandths of one percent.

6 (4) Upon every person engaging within this state in the business of
7 manufacturing seafood products which remain in a raw, raw frozen, or
8 raw salted state at the completion of the manufacturing by that person;
9 as to such persons the amount of tax with respect to such business
10 shall be equal to the value of the products manufactured, multiplied by
11 the rate of (~~one-eighth~~) one hundred forty-two one-thousandths of one
12 percent.

13 (5) Upon every person engaging within this state in the business of
14 manufacturing by canning, preserving, freezing or dehydrating fresh
15 fruits and vegetables; as to such persons the amount of tax with
16 respect to such business shall be equal to the value of the products
17 canned, preserved, frozen or dehydrated multiplied by the rate of
18 (~~three-tenths~~) three hundred forty-one one-thousandths of one
19 percent.

20 (6) Upon every nonprofit corporation and nonprofit association
21 engaging within this state in research and development, as to such
22 corporations and associations, the amount of tax with respect to such
23 activities shall be equal to the gross income derived from such
24 activities multiplied by the rate of (~~forty-four one-hundredths~~) one-
25 half of one percent.

26 (7) Upon every person engaging within this state in the business of
27 slaughtering, breaking and/or processing perishable meat products
28 and/or selling the same at wholesale only and not at retail; as to such
29 persons the tax imposed shall be equal to the gross proceeds derived
30 from such sales multiplied by the rate of (~~twenty-five one-hundredths~~
31 ~~of one percent through June 30, 1986, and one-eighth~~) two hundred
32 eighty-four one-thousandths of one percent thereafter.

33 (8) Upon every person engaging within this state in the business of
34 making sales, at retail or wholesale, of nuclear fuel assemblies
35 manufactured by that person, as to such persons the amount of tax with
36 respect to such business shall be equal to the gross proceeds of sales
37 of the assemblies multiplied by the rate of (~~twenty-five one-~~
38 ~~hundredths~~) two hundred eighty-four one-thousandths of one percent.

1 (9) Upon every person engaging within this state in the business of
2 manufacturing nuclear fuel assemblies, as to such persons the amount of
3 tax with respect to such business shall be equal to the value of the
4 products manufactured multiplied by the rate of (~~twenty-five one-~~
5 ~~hundredths~~) two hundred eighty-four one-thousandths of one percent.

6 (10) Upon every person engaging within this state in the business
7 of acting as a travel agent; as to such persons the amount of the tax
8 with respect to such activities shall be equal to the gross income
9 derived from such activities multiplied by the rate of (~~twenty-five~~
10 ~~one hundredths~~) two hundred eighty-four one-thousandths of one
11 percent.

12 (11) Upon every person engaging within this state in business as an
13 international steamship agent, international customs house broker,
14 international freight forwarder, vessel and/or cargo charter broker in
15 foreign commerce, and/or international air cargo agent; as to such
16 persons the amount of the tax with respect to only international
17 activities shall be equal to the gross income derived from such
18 activities multiplied by the rate of (~~thirty-three one hundredths~~)
19 three hundred seventy-five one-thousandths of one percent.

20 (12) Upon every person engaging within this state in the business
21 of stevedoring and associated activities pertinent to the movement of
22 goods and commodities in waterborne interstate or foreign commerce; as
23 to such persons the amount of tax with respect to such business shall
24 be equal to the gross proceeds derived from such activities multiplied
25 by the rate of (~~thirty-three one hundredths~~) three hundred seventy-
26 five one-thousandths of one percent. Persons subject to taxation under
27 this subsection shall be exempt from payment of taxes imposed by
28 chapter 82.16 RCW for that portion of their business subject to
29 taxation under this subsection. Stevedoring and associated activities
30 pertinent to the conduct of goods and commodities in waterborne
31 interstate or foreign commerce are defined as all activities of a
32 labor, service or transportation nature whereby cargo may be loaded or
33 unloaded to or from vessels or barges, passing over, onto or under a
34 wharf, pier, or similar structure; cargo may be moved to a warehouse or
35 similar holding or storage yard or area to await further movement in
36 import or export or may move to a consolidation freight station and be
37 stuffed, unstuffed, containerized, separated or otherwise segregated or
38 aggregated for delivery or loaded on any mode of transportation for
39 delivery to its consignee. Specific activities included in this

1 definition are: Wharfage, handling, loading, unloading, moving of
2 cargo to a convenient place of delivery to the consignee or a
3 convenient place for further movement to export mode; documentation
4 services in connection with the receipt, delivery, checking, care,
5 custody and control of cargo required in the transfer of cargo;
6 imported automobile handling prior to delivery to consignee; terminal
7 stevedoring and incidental vessel services, including but not limited
8 to plugging and unplugging refrigerator service to containers,
9 trailers, and other refrigerated cargo receptacles, and securing ship
10 hatch covers.

11 (13) Upon every person engaging within this state in the business
12 of disposing of low-level waste, as defined in RCW 43.145.010; as to
13 such persons the amount of the tax with respect to such business shall
14 be equal to the gross income of the business, excluding any fees
15 imposed under chapter 43.200 RCW, multiplied by the rate of (~~fifteen~~
16 ~~percent.~~

17 ~~(a) The rate specified in this subsection shall be reduced to ten~~
18 ~~percent on May 20, 1991.~~

19 ~~(b) The rate specified in this subsection shall be further reduced~~
20 ~~to five percent on January 1, 1992.~~

21 ~~(c) The rate specified in this subsection shall be further reduced~~
22 ~~to)) three and four hundred and nine one-thousandths percent on July 1,~~
23 1993.

24 If the gross income of the taxpayer is attributable to activities
25 both within and without this state, the gross income attributable to
26 this state shall be determined in accordance with the methods of
27 apportionment required under RCW 82.04.460.

28 (14) Upon every person engaging within this state as an insurance
29 agent, insurance broker, or insurance solicitor licensed under chapter
30 48.17 RCW; as to such persons, the amount of the tax with respect to
31 such licensed activities shall be equal to the gross income of such
32 business multiplied by the rate of one and one hundred thirty-six one-
33 thousandths percent.

34 **Sec. 8.** RCW 82.04.270 and 1981 c 172 s 4 are each amended to read
35 as follows:

36 (1) Upon every person except persons taxable under subsections (1)
37 or (8) of RCW 82.04.260 engaging within this state in the business of
38 making sales at wholesale; as to such persons the amount of tax with

1 respect to such business shall be equal to the gross proceeds of sales
2 of such business multiplied by the rate of (~~forty-four one-~~
3 ~~hundredths~~) one-half of one percent.

4 (2) The tax imposed by this section is levied and shall be
5 collected from every person engaged in the business of distributing in
6 this state articles of tangible personal property, owned by them from
7 their own warehouse or other central location in this state to two or
8 more of their own retail stores or outlets, where no change of title or
9 ownership occurs, the intent hereof being to impose a tax equal to the
10 wholesaler's tax upon persons performing functions essentially
11 comparable to those of a wholesaler, but not actually making sales:
12 PROVIDED, That the tax designated in this section may not be assessed
13 twice to the same person for the same article. The amount of the tax
14 as to such persons shall be computed by multiplying (~~forty-four one-~~
15 ~~hundredths~~) one-half of one percent of the value of the article so
16 distributed as of the time of such distribution: PROVIDED, That
17 persons engaged in the activities described in this subsection shall
18 not be liable for the tax imposed if by proper invoice it can be shown
19 that they have purchased such property from a wholesaler who has paid
20 a business and occupation tax to the state upon the same articles.
21 This proviso shall not apply to purchases from manufacturers as defined
22 in RCW 82.04.110. The department of revenue shall prescribe uniform
23 and equitable rules for the purpose of ascertaining such value, which
24 value shall correspond as nearly as possible to the gross proceeds from
25 sales at wholesale in this state of similar articles of like quality
26 and character, and in similar quantities by other taxpayers: PROVIDED
27 FURTHER, That delivery trucks or vans will not under the purposes of
28 this section be considered to be retail stores or outlets.

29 **Sec. 9.** RCW 82.04.280 and 1986 c 226 s 2 are each amended to read
30 as follows:

31 Upon every person engaging within this state in the business of:
32 (1) Printing, and of publishing newspapers, periodicals or magazines;
33 (2) building, repairing or improving any street, place, road, highway,
34 easement, right of way, mass public transportation terminal or parking
35 facility, bridge, tunnel, or trestle which is owned by a municipal
36 corporation or political subdivision of the state or by the United
37 States and which is used or to be used, primarily for foot or vehicular
38 traffic including mass transportation vehicles of any kind and

1 including any readjustment, reconstruction or relocation of the
2 facilities of any public, private or cooperatively owned utility or
3 railroad in the course of such building, repairing or improving, the
4 cost of which readjustment, reconstruction, or relocation, is the
5 responsibility of the public authority whose street, place, road,
6 highway, easement, right of way, mass public transportation terminal or
7 parking facility, bridge, tunnel, or trestle is being built, repaired
8 or improved; (3) extracting for hire or processing for hire; (4)
9 operating a cold storage warehouse or storage warehouse, but not
10 including the rental of cold storage lockers; (5) representing and
11 performing services for fire or casualty insurance companies as an
12 independent resident managing general agent licensed under the
13 provisions of RCW 48.05.310; (6) radio and television broadcasting,
14 excluding network, national and regional advertising computed as a
15 standard deduction based on the national average thereof as annually
16 reported by the Federal Communications Commission, or in lieu thereof
17 by itemization by the individual broadcasting station, and excluding
18 that portion of revenue represented by the out-of-state audience
19 computed as a ratio to the station's total audience as measured by the
20 100 micro-volt signal strength and delivery by wire, if any; (7)
21 engaging in activities which bring a person within the definition of
22 consumer contained in RCW 82.04.190(6), as now or hereafter amended; as
23 to such persons, the amount of tax on such business shall be equal to
24 the gross income of the business multiplied by the rate of (~~forty-four~~
25 ~~one-hundredths~~) one-half of one percent.

26 As used in this section, "cold storage warehouse" means a storage
27 warehouse used to store fresh and/or frozen perishable fruits or
28 vegetables, meat, seafood, dairy products, or fowl, or any combination
29 thereof, at a desired temperature to maintain the quality of the
30 product for orderly marketing.

31 As used in this section, "storage warehouse" means a building or
32 structure, or any part thereof, in which goods, wares, or merchandise
33 are received for storage for compensation, except field warehouses,
34 fruit warehouses, fruit packing plants, warehouses licensed under
35 chapter 22.09 RCW, public garages storing automobiles, railroad freight
36 sheds, docks and wharves, and "self-storage" or "mini storage"
37 facilities whereby customers have direct access to individual storage
38 areas by separate entrance.

1 **Sec. 10.** RCW 82.04.290 and 1985 c 32 s 3 are each amended to read
2 as follows:

3 Upon every person engaging within this state in any business
4 activity other than or in addition to those enumerated in RCW
5 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
6 82.04.280; as to such persons the amount of tax on account of such
7 activities shall be equal to the gross income of the business
8 multiplied by the rate of (~~(1.50)~~) one and fifty-five one-hundredths
9 percent. This section includes, among others, and without limiting the
10 scope hereof (whether or not title to materials used in the performance
11 of such business passes to another by accession, confusion or other
12 than by outright sale), persons engaged in the business of rendering
13 any type of service which does not constitute a "sale at retail" or a
14 "sale at wholesale." The value of advertising, demonstration, and
15 promotional supplies and materials furnished to an agent by his
16 principal or supplier to be used for informational, educational and
17 promotional purposes shall not be considered a part of the agent's
18 remuneration or commission and shall not be subject to taxation under
19 this section.

20 **Sec. 11.** RCW 82.16.020 and 1989 c 302 s 204 are each amended to
21 read as follows:

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

27 (a) Railroad, express, railroad car, sewerage collection, and
28 telegraph businesses: Three and (~~(six-tenths)~~) nine hundred seventy-
29 nine one-thousandths percent;

30 (b) Light and power business: Three and (~~(sixty-two one-~~
31 ~~hundredths)~~) four percent;

32 (c) Gas distribution business: Three and (~~(six-tenths)~~) nine
33 hundred seventy-nine one-thousandths percent;

34 (d) Urban transportation business: (~~(Six-tenths)~~) six hundred
35 sixty-three one-thousandths of one percent;

36 (e) Vessels under sixty-five feet in length, except tugboats,
37 operating upon the waters within the state: (~~(Six-tenths)~~) six hundred
38 sixty-three one-thousandths of one percent;

1 (f) Motor transportation and tugboat businesses, and all public
2 service businesses other than ones mentioned above: One and (~~eight-~~
3 ~~tenths~~) ninety-nine one-hundredths of one percent;

4 (g) Water distribution business: (~~Four and seven tenths~~) Five
5 and one hundred ninety-five one-thousandths percent.

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

9 (~~3) Twenty~~) Nineteen and four-tenths percent of the moneys
10 collected under subsection (1) of this section on water distribution
11 businesses and (~~sixty~~) fifty-eight and one-tenth percent of the
12 moneys collected under subsection (1) of this section on sewerage
13 collection businesses shall be deposited in the public works assistance
14 account created in RCW 43.155.050.

15 **Sec. 12.** RCW 82.02.030 and 1990 c 42 s 319 are each amended to
16 read as follows:

17 (1) The rate of the additional taxes under RCW 54.28.020(2),
18 54.28.025(2), 66.24.210(2), 66.24.290(2), (~~(82.04.2901, 82.16.020(2),~~)
19 82.26.020(2), 82.27.020(5), and 82.29A.030(2) shall be seven percent;
20 and

21 (2) The rate of the additional taxes under RCW 82.08.150(4) shall
22 be fourteen percent.

23 **Sec. 13.** RCW 82.32.030 and 1992 c 206 s 8 are each amended to read
24 as follows:

25 (1) Except as provided in subsection (2) of this section, if any
26 person engages in any business or performs any act upon which a tax is
27 imposed by the preceding chapters, he or she shall, under such rules as
28 the department of revenue shall prescribe, apply for and obtain from
29 the department a registration certificate upon payment of fifteen
30 dollars. Such registration certificate shall be personal and
31 nontransferable and shall be valid as long as the taxpayer continues in
32 business and pays the tax accrued to the state. In case business is
33 transacted at two or more separate places by one taxpayer, a separate
34 registration certificate for each place at which business is transacted
35 with the public shall be required, but, for such additional
36 certificates no additional payment shall be required. Each certificate
37 shall be numbered and shall show the name, residence, and place and

1 character of business of the taxpayer and such other information as the
2 department of revenue deems necessary and shall be posted in a
3 conspicuous place at the place of business for which it is issued.
4 Where a place of business of the taxpayer is changed, the taxpayer must
5 return to the department the existing certificate, and a new
6 certificate will be issued for the new place of business free of
7 charge. No person required to be registered under this section shall
8 engage in any business taxable hereunder without first being so
9 registered. The department, by rule, may provide for the issuance of
10 certificates of registration, without requiring payment, to temporary
11 places of business or to persons who are completely exempt from tax
12 under ((RCW 82.04.300)) section 1 of this act.

13 (2) Registration under this section is not required if the
14 following conditions are met:

15 (a) A person's value of products, gross proceeds of sales, or gross
16 income of the business is ((below the tax reporting threshold provided
17 in RCW 82.04.300)) less than or equal to the deduction allowed under
18 section 1 of this act;

19 (b) The person is not required to collect or pay to the department
20 of revenue any other tax which the department is authorized to collect;
21 and

22 (c) The person is not otherwise required to obtain a license
23 subject to the master application procedure provided in chapter 19.02
24 RCW.

25 **Sec. 14.** RCW 70.95E.020 and 1990 c 114 s 12 are each amended to
26 read as follows:

27 A fee is imposed for the privilege of generating or potentially
28 generating hazardous waste in the state. The annual amount of the fee
29 shall be thirty-five dollars upon every known generator or potential
30 generator doing business in Washington in the current calendar year or
31 any part thereof. This fee shall be collected by the department of
32 revenue. A potential generator shall be exempt from the fee imposed
33 under this section if the potential generator is ((entitled to the
34 exemption in RCW 82.04.300)) completely exempt from tax under section
35 1 of this act in the current calendar year. The department shall,
36 subject to appropriation, use the funds collected from the fees
37 assessed in this subsection to support the activities of the office of
38 waste reduction as specified in RCW 70.95C.030. The fee imposed

1 pursuant to this section shall be first due on July 31, 1990, for any
2 generator or potential generator operating in Washington from March 21,
3 1990, to December 31, 1990, or any part thereof.

4 NEW SECTION. **Sec. 15.** The following acts or parts of acts are
5 each repealed:

6 (1) RCW 82.04.2901 and 1985 c 32 s 4;

7 (2) RCW 82.04.2904 and 1985 c 32 s 5, 1983 2nd ex.s. c 3 s 3, &
8 1983 c 9 s 3;

9 (3) RCW 82.04.300 and 1983 c 3 s 213, 1979 ex.s. c 196 s 4, 1975
10 1st ex.s. c 278 s 41, 1961 c 293 s 3, & 1961 c 15 s 82.04.300; and

11 (4) RCW 82.16.040 and 1961 c 15 s 82.16.040.

12 NEW SECTION. **Sec. 16.** This act is necessary for the immediate
13 preservation of the public peace, health, or safety, or support of the
14 state government and its existing public institutions, and shall take
15 effect July 1, 1993.

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