
SUBSTITUTE HOUSE BILL 2424

State of Washington

53rd Legislature

1994 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Anderson, J. Kohl, Ballard, Dellwo, King, Dyer, Grant, Brough, Dorn, Lemmon, Quall, B. Thomas, Campbell, Sehlin, Wolfe, Morris, Roland, Wood, Carlson, Silver, Orr, Sheahan, Dunshee, Cothorn, Veloria, Mastin, Heavey, Long, Edmondson, Cooke, Schoesler, Kessler, Romero, Thibaudeau, Conway, Jones, Tate, Mielke, Springer and McMorris)

Read first time 02/08/94.

1 AN ACT Relating to taxation of massage services; adding a new
2 section to chapter 18.108 RCW; creating a new section; and providing an
3 effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 18.108 RCW
6 to read as follows:

7 For the purposes of this chapter, licensed massage practitioners
8 shall be classified as "offices and clinics of health practitioners,
9 not elsewhere classified" under section 8049 of the standard industrial
10 classification manual published by the executive office of the
11 president, office of management and budget.

12 NEW SECTION. **Sec. 2.** The department of revenue shall review the
13 impact of section 1 of this act on massage practitioners and on revenue
14 collection and report to the legislature by December 1, 1994, as to the
15 effect of recategorizing massage practitioners as health practitioners
16 and adjusting tax categories accordingly.

1 NEW SECTION. **Sec. 3.** This act shall take effect July 1, 1994.

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