

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2235

53rd Legislature
1994 Regular Session

Passed by the House March 5, 1994
Yeas 95 Nays 0

**Speaker of the
House of Representatives**

Passed by the Senate March 3, 1994
Yeas 48 Nays 0

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Marilyn Showalter, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2235** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2235

AS AMENDED BY THE SENATE

Passed Legislature - 1994 Regular Session

State of Washington 53rd Legislature 1994 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Cothorn, Foreman, Thibaudeau, J. Kohl, L. Johnson, Ogden, Rust, Chappell, Van Luven, Brough, Brown and Cooke)

Read first time 02/02/94.

1 AN ACT Relating to business and occupation taxes for periodicals
2 and magazines; amending RCW 82.04.280; adding a new section to chapter
3 82.04 RCW; adding a new section to chapter 35.21 RCW; and creating new
4 sections.

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

6 **Sec. 1.** RCW 82.04.280 and 1993 sp.s. c 25 s 303 are each amended
7 to 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 and
16 including any readjustment, reconstruction or relocation of the
17 facilities of any public, private or cooperatively owned utility or
18 railroad in the course of such building, repairing or improving, the
19 cost of which readjustment, reconstruction, or relocation, is the

1 responsibility of the public authority whose street, place, road,
2 highway, easement, right of way, mass public transportation terminal or
3 parking facility, bridge, tunnel, or trestle is being built, repaired
4 or improved; (3) extracting for hire or processing for hire; (4)
5 operating a cold storage warehouse or storage warehouse, but not
6 including the rental of cold storage lockers; (5) representing and
7 performing services for fire or casualty insurance companies as an
8 independent resident managing general agent licensed under the
9 provisions of RCW 48.05.310; (6) radio and television broadcasting,
10 excluding network, national and regional advertising computed as a
11 standard deduction based on the national average thereof as annually
12 reported by the Federal Communications Commission, or in lieu thereof
13 by itemization by the individual broadcasting station, and excluding
14 that portion of revenue represented by the out-of-state audience
15 computed as a ratio to the station's total audience as measured by the
16 100 micro-volt signal strength and delivery by wire, if any; (7)
17 engaging in activities which bring a person within the definition of
18 consumer contained in RCW 82.04.190(6); as to such persons, the amount
19 of tax on such business shall be equal to the gross income of the
20 business multiplied by the rate of 0.484 percent.

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

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

34 As used in this section, "periodical or magazine" means a printed
35 publication, other than a newspaper, issued regularly at stated
36 intervals at least once every three months, including any supplement or
37 special edition of the publication.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
2 to read as follows:

3 This chapter shall not apply to a newspaper carrier under eighteen
4 years of age.

5 NEW SECTION. **Sec. 3.** A new section is added to chapter 35.21 RCW
6 to read as follows:

7 A city or town, including a code city, may not license newspaper
8 carriers under eighteen years of age for either regulatory or revenue-
9 generating purposes.

10 NEW SECTION. **Sec. 4.** Each person employing or contracting with a
11 juvenile newspaper carrier for delivery of newspapers shall notify the
12 carrier in writing that the exemption provided in section 2 of this act
13 expires when the carrier reaches eighteen years of age.

14 NEW SECTION. **Sec. 5.** Section 1 of this act shall apply
15 retroactively to July 1, 1993.

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