

2235-S

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

Brief Description: Clarifying the business and occupation tax on periodicals and magazines.

HB 2235-S - DIGEST

(DIGEST AS ENACTED)

Revises RCW 82.04.280 to provide for business and occupation taxes on the printing and publishing of periodicals and magazines.

Prohibits a city or town from licensing newspaper carriers under eighteen years of age.

VETO MESSAGE ON HB 2235-S

March 28, 1994

To the Honorable Speaker and Members,

The House of Representatives of the State of Washington

Ladies and Gentlemen:

I am returning herewith, without my approval as to sections 2 and 4, Substitute House Bill No. 2235 entitled:

"AN ACT Relating to business and occupation taxes for periodicals and magazines;"

This bill relates to reducing the business and occupation tax rate for publishers of newspapers, magazines, and periodicals and provides an exemption from state, city, and town business and occupation taxes for juvenile newspaper carriers.

Sections 2 and 4 of the bill provide a state business and occupation exemption for newspaper carriers under the age of eighteen. Another bill which passed this session, Substitute House Bill No. 2671, provides B&O tax relief for small businesses, and will effectively relieve juvenile newspaper carriers of all B&O tax liability. In addition, under Substitute House Bill No. 2671, these carriers will not have to pay a \$15 fee to register with the Department of Revenue. As a result of this general tax relief for small businesses, sections 2 and 4 of Substitute House Bill No. 2235 are redundant and unnecessary.

With the exception of sections 2 and 4, Substitute House Bill No. 2235 is approved.

Respectfully submitted,
Mike Lowry
Governor