

1 **HB 2072 - H AMDS 353 RULED BEYOND SCOPE AND OBJECT 3/14/95**

2 By Representative Honeyford

3 On page 2, after line 3, insert:

4 "Sec. 2. RCW 82.04.260 and 1993 sp.s. c 25 ú 104 are each
5 amended to read as follows:

6 (1) Upon every person engaging within this state in the
7 business of buying wheat, oats, dry peas, dry beans, lentils,
8 triticale, corn, rye and barley, but not including any manufactured
9 or processed products thereof, and selling the same at wholesale;
10 the tax imposed shall be equal to the gross proceeds derived from
11 such sales multiplied by the rate of 0.011 percent.

12 (2) Upon every person engaging within this state in the
13 business of manufacturing wheat into flour, barley into pearl
14 barley, soybeans into soybean oil, or sunflower seeds into
15 sunflower oil; as to such persons the amount of tax with respect to
16 such business shall be equal to the value of the flour, pearl
17 barley, or oil manufactured, multiplied by the rate of 0.138
18 percent.

19 (3) Upon every person engaging within this state in the
20 business of splitting or processing dried peas; as to such persons
21 the amount of tax with respect to such business shall be equal to
22 the value of the peas split or processed, multiplied by the rate of
23 0.275 percent.

24 (4) Upon every person engaging within this state in the
25 business of manufacturing seafood products which remain in a raw,
26 raw frozen, or raw salted state at the completion of the
27 manufacturing by that person; as to such persons the amount of tax
28 with respect to such business shall be equal to the value of the
29 products manufactured, multiplied by the rate of 0.138 percent.

30 (5) Upon every person engaging within this state in the
31 business of manufacturing by canning, preserving, freezing or

1 dehydrating fresh fruits and vegetables, or selling at wholesale
2 fresh fruits and vegetables canned, preserved, or dehydrated by the
3 seller and sold to purchasers who immediately transport the goods
4 out of this state; as to such persons the amount of tax with
5 respect to such business shall be equal to the value of the
6 products canned, preserved, frozen or dehydrated multiplied by the
7 rate of 0.33 percent. As proof of sale to a person who immediately
8 transports goods out of this state, the seller shall obtain an
9 affidavit in a form prescribed by the department and retain the
10 affidavit as a business record.

11 (6) Upon every nonprofit corporation and nonprofit association
12 engaging within this state in research and development, as to such
13 corporations and associations, the amount of tax with respect to
14 such activities shall be equal to the gross income derived from
15 such activities multiplied by the rate of 0.484 percent.

16 (7) Upon every person engaging within this state in the
17 business of slaughtering, breaking and/or processing perishable
18 meat products and/or selling the same at wholesale only and not at
19 retail; as to such persons the tax imposed shall be equal to the
20 gross proceeds derived from such sales multiplied by the rate of
21 0.138 percent.

22 (8) Upon every person engaging within this state in the
23 business of making sales, at retail or wholesale, of nuclear fuel
24 assemblies manufactured by that person, as to such persons the
25 amount of tax with respect to such business shall be equal to the
26 gross proceeds of sales of the assemblies multiplied by the rate of
27 0.275 percent.

28 (9) Upon every person engaging within this state in the
29 business of manufacturing nuclear fuel assemblies, as to such
30 persons the amount of tax with respect to such business shall be
31 equal to the value of the products manufactured multiplied by the
32 rate of 0.275 percent.

1 (10) Upon every person engaging within this state in the
2 business of acting as a travel agent; as to such persons the amount
3 of the tax with respect to such activities shall be equal to the
4 gross income derived from such activities multiplied by the rate of
5 0.275 percent.

6 (11) Upon every person engaging within this state in business
7 as an international steamship agent, international customs house
8 broker, international freight forwarder, vessel and/or cargo
9 charter broker in foreign commerce, and/or international air cargo
10 agent; as to such persons the amount of the tax with respect to
11 only international activities shall be equal to the gross income
12 derived from such activities multiplied by the rate of 0.363
13 percent.

14 (12) Upon every person engaging within this state in the
15 business of stevedoring and associated activities pertinent to the
16 movement of goods and commodities in waterborne interstate or
17 foreign commerce; as to such persons the amount of tax with respect
18 to such business shall be equal to the gross proceeds derived from
19 such activities multiplied by the rate of 0.363 percent. Persons
20 subject to taxation under this subsection shall be exempt from
21 payment of taxes imposed by chapter 82.16 RCW for that portion of
22 their business subject to taxation under this subsection.
23 Stevedoring and associated activities pertinent to the conduct of
24 goods and commodities in waterborne interstate or foreign commerce
25 are defined as all activities of a labor, service or transportation
26 nature whereby cargo may be loaded or unloaded to or from vessels
27 or barges, passing over, onto or under a wharf, pier, or similar
28 structure; cargo may be moved to a warehouse or similar holding or
29 storage yard or area to await further movement in import or export
30 or may move to a consolidation freight station and be stuffed,
31 unstuffed, containerized, separated or otherwise segregated or
32 aggregated for delivery or loaded on any mode of transportation for
33 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;
7 terminal stevedoring and incidental vessel services, including but
8 not limited to plugging and unplugging refrigerator service to
9 containers, trailers, and other refrigerated cargo receptacles, and
10 securing ship hatch covers.

11 (13) Upon every person engaging within this state in the
12 business of disposing of low-level waste, as defined in RCW
13 43.145.010; as to such persons the amount of the tax with respect
14 to such business shall be equal to the gross income of the
15 business, excluding any fees imposed under chapter 43.200 RCW,
16 multiplied by the rate of 3.3 percent.

17 If the gross income of the taxpayer is attributable to
18 activities both within and without this state, the gross income
19 attributable to this state shall be determined in accordance with
20 the methods of apportionment required under RCW 82.04.460.

21 (14) Upon every person engaging within this state as an
22 insurance agent, insurance broker, or insurance solicitor licensed
23 under chapter 48.17 RCW; as to such persons, the amount of the tax
24 with respect to such licensed activities shall be equal to the
25 gross income of such business multiplied by the rate of 1.1
26 percent.

27 (15) Upon every person engaging within this state in business
28 as a hospital, as defined in chapter 70.41 RCW, that is operated as
29 a nonprofit corporation or by the state or any of its political
30 subdivisions, as to such persons, the amount of tax with respect to
31 such activities shall be equal to the gross income of the business
32 multiplied by the rate of 0.75 percent through June 30, 1995, and
33 1.5 percent thereafter. The moneys collected under this subsection

2072 AMH HONE LONG 160D2

1 shall be deposited in the health services account created under RCW
2 43.72.900."

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4 Renumber sections consecutively, correct any internal
5 references accordingly, and correct the title.

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7 On page 4, line 14, strike "1 and 2" and insert "1, 2, and 3"

EFFECT: Extends the 0.33% rate for canning, preserving,
freezing or dehydrating fresh fruits and vegetables to include
wholesaling to purchasers who transport those goods out of
state.