

2 SHB 1276 - H AMD 1015

3 By Representative Dunshee

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5 On page 4, beginning on line 9, after "(a)" strike all material
6 through "consumers" on line 11, and insert "Amusement and recreation
7 services including but not limited to (~~golf,~~) pool, billiards,
8 (~~skating, bowling, ski lifts and tows~~) pinball machines, video games,
9 day trips for sightseeing purposes, and others, when provided to
10 consumers, but not including: Golf, skating, bowling, swimming, ski
11 lifts and tows, basketball, racquet ball, handball, squash, tennis, and
12 all batting cages; exercise classes such as aerobic, dance, water, and
13 jazzercise; providing running tracks, weight lifting, and weight
14 training; use of exercise equipment such as treadmills, bicycles,
15 stair-masters, and rowing machines; providing personal trainers who are
16 persons who assess individuals' workout needs and tailor a physical
17 fitness workout program to meet those individual needs; and the
18 provision of related facilities such as basketball courts, tennis
19 courts, handball courts, swimming pools, and charges made for providing
20 the opportunity to dance"

21 EFFECT: Clarifies that the line between taxable and tax exempt
22 physical fitness services includes golf, skating, bowling, swimming,
23 ski lifts and tows, basketball, racquet ball, handball, squash, tennis,
24 and batting cages as tax exempt, as well as exercise classes (aerobic,
25 dance, water, jazzercise, etc.), providing running tracks, weight
26 lifting, weight training, use of exercise equipment (treadmills,
27 bicycles, stair-masters and rowing machines) and providing personal
28 trainers. Amusement devices would remain subject to sales tax.

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