

2 **HB 2335** - S AMD - 1016

3 By Senators Thibaudeau, Brown and Kohl

4 ADOPTED 3/12/98

5 On page 7, after line 3, insert the following:

6 "NEW SECTION. **Sec. 7.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 Upon every person engaging within this state in the business of
9 providing child care for periods of less than twenty-four hours; as to
10 such persons the amount of tax with respect to such business shall be
11 equal to the gross proceeds derived from such sales multiplied by the
12 rate of 0.484 percent.

13 **Sec. 8.** RCW 82.04.290 and 1997 c 7 s 2 are each amended to read as
14 follows:

15 (1) Upon every person engaging within this state in the business of
16 providing international investment management services, as to such
17 persons, the amount of tax with respect to such business shall be equal
18 to the gross income or gross proceeds of sales of the business
19 multiplied by a rate of 0.275 percent.

20 (2) Upon every person engaging within this state in any business
21 activity other than or in addition to those enumerated in RCW
22 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270,
23 section 7 of this act, and 82.04.280, and subsection (1) of this
24 section; as to such persons the amount of tax on account of such
25 activities shall be equal to the gross income of the business
26 multiplied by the rate of 1.5 percent.

27 This section includes, among others, and without limiting the scope
28 hereof (whether or not title to materials used in the performance of
29 such business passes to another by accession, confusion or other than
30 by outright sale), persons engaged in the business of rendering any
31 type of service which does not constitute a "sale at retail" or a "sale
32 at wholesale." The value of advertising, demonstration, and
33 promotional supplies and materials furnished to an agent by his
34 principal or supplier to be used for informational, educational and
35 promotional purposes shall not be considered a part of the agent's

1 remuneration or commission and shall not be subject to taxation under
2 this section."

3 Renumber the remaining sections consecutively and correct any
4 internal references accordingly.

5 **HB 2335** - S AMD - 1016

6 By Senators Thibaudeau, Brown and Kohl

7 ADOPTED 3/12/98

8 On page 1, line 3 of the title, after "82.04.270," strike "and
9 82.04.440; adding a new section" and insert "82.04.290, and 82.04.440;
10 adding new sections"

--- END ---