

# HOUSE BILL REPORT

## HB 1483

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### As Passed House

March 12, 1997

**Title:** An act relating to the determination of where a retail sale of towing services occurs for tax purposes.

**Brief Description:** Defining the location of a retail sale by a towing service operator as the place of business.

**Sponsors:** By House Committee on Transportation Policy & Budget (originally sponsored by Representatives Van Luven, Zellinsky and Wensman).

### Brief History:

#### Committee Activity:

Transportation Policy & Budget: 2/18/97, 2/19/97 [DP].

#### Floor Activity:

Passed House: 3/12/97, 97-0.

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## HOUSE COMMITTEE ON TRANSPORTATION POLICY & BUDGET

**Majority Report:** Do pass. Signed by 23 members: Representatives K. Schmidt, Chairman; Hankins, Vice Chairman; Mielke, Vice Chairman; Mitchell, Vice Chairman; Fisher, Ranking Minority Member; Blalock, Assistant Ranking Minority Member; Cooper, Assistant Ranking Minority Member; Buck; Cairnes; Chandler; Constantine; Gardner; Johnson; Murray; O'Brien; Ogden; Radcliff; Robertson; Romero; Scott; Sterk; Wood and Zellinsky.

**Staff:** Jerry Long (786-7306).

**Background:** Each county and city in the state of Washington receives local retail and use taxes as products are sold or services performed. Businesses file either a monthly, quarterly or annual sales tax return indicating where the sale occurred by using the proper county or city code on their return. Determining where the sale occurs and the tracking can be difficult when the services are performed away from the core business location.

**Summary of Bill:** Clarification is made that the retail sale for a tow truck service shall be deemed to have occurred at the place of business of the operator of the tow truck service.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** Tow truck operators will be able to code their retail sales to one local code representing their main business location. This results in a major reduction in the local codes that tow truck operators must track and report on their Department of Revenue tax forms.

**Testimony Against:** None.

**Testified:** Stu Halsan, Washington Tow Truck Association.