
SENATE BILL 5911

State of Washington

55th Legislature

1997 Regular Session

By Senators Strannigan, Winsley and Goings

Read first time 02/19/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to business and occupation tax on printers;
2 amending RCW 82.04.280 and 82.04.290; and adding a new section to
3 chapter 82.04 RCW.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 Upon every person engaging within this state in the business of
8 printing; as to such persons, the amount of tax with respect to such
9 business shall be equal to the gross income of the business multiplied
10 by 0.242 percent.

11 **Sec. 2.** RCW 82.04.280 and 1994 c 112 s 1 are each amended to read
12 as follows:

13 Upon every person engaging within this state in the business of:
14 (1) (~~Printing, and of~~) Publishing newspapers, periodicals, or
15 magazines; (2) building, repairing or improving any street, place,
16 road, highway, easement, right of way, mass public transportation
17 terminal or parking facility, bridge, tunnel, or trestle which is owned
18 by a municipal corporation or political subdivision of the state or by

1 the United States and which is used or to be used, primarily for foot
2 or vehicular traffic including mass transportation vehicles of any kind
3 and including any readjustment, reconstruction or relocation of the
4 facilities of any public, private or cooperatively owned utility or
5 railroad in the course of such building, repairing or improving, the
6 cost of which readjustment, reconstruction, or relocation, is the
7 responsibility of the public authority whose street, place, road,
8 highway, easement, right of way, mass public transportation terminal or
9 parking facility, bridge, tunnel, or trestle is being built, repaired
10 or improved; (3) extracting for hire or processing for hire; (4)
11 operating a cold storage warehouse or storage warehouse, but not
12 including the rental of cold storage lockers; (5) representing and
13 performing services for fire or casualty insurance companies as an
14 independent resident managing general agent licensed under the
15 provisions of RCW 48.05.310; (6) radio and television broadcasting,
16 excluding network, national and regional advertising computed as a
17 standard deduction based on the national average thereof as annually
18 reported by the Federal Communications Commission, or in lieu thereof
19 by itemization by the individual broadcasting station, and excluding
20 that portion of revenue represented by the out-of-state audience
21 computed as a ratio to the station's total audience as measured by the
22 100 micro-volt signal strength and delivery by wire, if any; (7)
23 engaging in activities which bring a person within the definition of
24 consumer contained in RCW 82.04.190(6); as to such persons, the amount
25 of tax on such business shall be equal to the gross income of the
26 business multiplied by the rate of 0.484 percent.

27 As used in this section, "cold storage warehouse" means a storage
28 warehouse used to store fresh and/or frozen perishable fruits or
29 vegetables, meat, seafood, dairy products, or fowl, or any combination
30 thereof, at a desired temperature to maintain the quality of the
31 product for orderly marketing.

32 As used in this section, "storage warehouse" means a building or
33 structure, or any part thereof, in which goods, wares, or merchandise
34 are received for storage for compensation, except field warehouses,
35 fruit warehouses, fruit packing plants, warehouses licensed under
36 chapter 22.09 RCW, public garages storing automobiles, railroad freight
37 sheds, docks and wharves, and "self-storage" or "mini storage"
38 facilities whereby customers have direct access to individual storage
39 areas by separate entrance.

1 As used in this section, "periodical or magazine" means a printed
2 publication, other than a newspaper, issued regularly at stated
3 intervals at least once every three months, including any supplement or
4 special edition of the publication.

5 **Sec. 3.** RCW 82.04.290 and 1996 c 1 s 2 are each amended to read as
6 follows:

7 (1) Upon every person engaging within this state in the business of
8 providing selected business services other than or in addition to those
9 enumerated in RCW 82.04.250 or 82.04.270; as to such persons the amount
10 of tax on account of such activities shall be equal to the gross income
11 of the business multiplied by the rate of 2.0 percent.

12 (2) Upon every person engaging within this state in banking, loan,
13 security, investment management, investment advisory, or other
14 financial businesses, other than or in addition to those enumerated in
15 subsection (3) of this section; as to such persons, the amount of the
16 tax with respect to such business shall be equal to the gross income of
17 the business, multiplied by the rate of 1.6 percent.

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

23 (4) Upon every person engaging within this state in any business
24 activity other than or in addition to those enumerated in RCW
25 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
26 82.04.280, section 1 of this act, and subsections (1), (2), and (3) of
27 this section; as to such persons the amount of tax on account of such
28 activities shall be equal to the gross income of the business
29 multiplied by the rate of 1.75 percent.

30 This section includes, among others, and without limiting the scope
31 hereof (whether or not title to materials used in the performance of
32 such business passes to another by accession, confusion or other than
33 by outright sale), persons engaged in the business of rendering any
34 type of service which does not constitute a "sale at retail" or a "sale
35 at wholesale." The value of advertising, demonstration, and
36 promotional supplies and materials furnished to an agent by his
37 principal or supplier to be used for informational, educational and
38 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.

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