

6446

Sponsor(s): Senators Wojahn, Thibaudeau, Fairley, McAuliffe, Brown, Kohl, Prentice, Heavey, Kline and Spanel

Brief Title: Providing the necessary revenues for the support of health care for the citizens of Washington state.

SB 6446 - DIGEST

Provides that a tax is imposed at the rate of 1.0 percent on all taxable income of each person for each taxable year.

Provides for taxable income modifications.

Provides that partnerships, S corporations, and limited liability companies, are not subject to the income tax.

Provides that: (1) A person who knowingly attempts to evade or defeat the tax imposed under this title or payment of the tax is guilty of a class C felony as provided in chapter 9A.20 RCW;

(2) a person required to collect tax imposed under this title who knowingly fails to collect, truthfully account for, or pay over the tax is guilty of a class C felony as provided in chapter 9A.20 RCW; and

(3) a person who knowingly fails to pay tax, pay estimated tax, make returns, keep records, or supply information, as required under this title, is guilty of a gross misdemeanor as provided in chapter 9A.20 RCW.

Modifies provisions relating to business and occupation tax.

Modifies provisions relating to tax on beer.

Modifies provisions relating to tax on spirits.

Repeals provisions relating to business and occupation taxes.

Repeals provisions relating to public utility taxes.