
HOUSE BILL 1130

State of Washington

56th Legislature

1999 Regular Session

By Representatives Schoesler, Grant, Mastin, Clements, McMorris, Kessler, Buck, G. Chandler, Hankins, Delvin, Koster, Sump, Mielke, Cairnes, Boldt, B. Chandler, Dunn and Mulliken

Read first time 01/15/1999. Referred to Committee on Agriculture & Ecology.

1 AN ACT Relating to the taxation of grain warehouse companies;
2 amending RCW 82.04.090, 82.04.280, and 82.04.280; providing effective
3 dates; providing an expiration date; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.090 and 1975 1st ex.s. c 278 s 40 are each
6 amended to read as follows:

7 "Value proceeding or accruing" means the consideration, whether
8 money, credits, rights, or other property expressed in terms of money,
9 actually received or accrued. The term shall be applied, in each case,
10 on a cash receipts or accrual basis according to which method of
11 accounting is regularly employed in keeping the books of the taxpayer.
12 However, persons operating grain warehouses licensed under chapter
13 22.09 RCW may elect to report the value proceeding or accruing from
14 grain warehouse operations on either a cash receipts or accrual basis.
15 The department of revenue may provide by regulation that the value
16 proceeding or accruing from sales on the installment plan under
17 conditional contracts of sale may be reported as of the dates when the
18 payments become due.

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

3 Upon every person engaging within this state in the business of:
4 (1) Printing, and of publishing newspapers, periodicals, or magazines;
5 (2) building, repairing or improving any street, place, road, highway,
6 easement, right of way, mass public transportation terminal or parking
7 facility, bridge, tunnel, or trestle which is owned by a municipal
8 corporation or political subdivision of the state or by the United
9 States and which is used or to be used, primarily for foot or vehicular
10 traffic including mass transportation vehicles of any kind and
11 including any readjustment, reconstruction or relocation of the
12 facilities of any public, private or cooperatively owned utility or
13 railroad in the course of such building, repairing or improving, the
14 cost of which readjustment, reconstruction, or relocation, is the
15 responsibility of the public authority whose street, place, road,
16 highway, easement, right of way, mass public transportation terminal or
17 parking facility, bridge, tunnel, or trestle is being built, repaired
18 or improved; (3) extracting for hire or processing for hire; (4)
19 operating a cold storage warehouse or storage warehouse, but not
20 including the rental of cold storage lockers; (5) representing and
21 performing services for fire or casualty insurance companies as an
22 independent resident managing general agent licensed under the
23 provisions of RCW 48.05.310; (6) radio and television broadcasting,
24 excluding network, national and regional advertising computed as a
25 standard deduction based on the national average thereof as annually
26 reported by the Federal Communications Commission, or in lieu thereof
27 by itemization by the individual broadcasting station, and excluding
28 that portion of revenue represented by the out-of-state audience
29 computed as a ratio to the station's total audience as measured by the
30 100 micro-volt signal strength and delivery by wire, if any; (7)
31 engaging in activities which bring a person within the definition of
32 consumer contained in RCW 82.04.190(6); as to such persons, the amount
33 of tax on such business shall be equal to the gross income of the
34 business multiplied by the rate of 0.484 percent.

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

1 As used in this section, "storage warehouse" means a building or
2 structure, or any part thereof, in which goods, wares, or merchandise
3 are received for storage for compensation, except field warehouses,
4 fruit warehouses, fruit packing plants, warehouses licensed under
5 chapter 22.09 RCW other than grain warehouses, public garages storing
6 automobiles, railroad freight sheds, docks and wharves, and "self-
7 storage" or "mini storage" facilities whereby customers have direct
8 access to individual storage areas by separate entrance.

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

13 **Sec. 3.** RCW 82.04.280 and 1998 c 343 s 3 are each amended to read
14 as follows:

15 Upon every person engaging within this state in the business of:
16 (1) Printing, and of publishing newspapers, periodicals, or magazines;
17 (2) building, repairing or improving any street, place, road, highway,
18 easement, right of way, mass public transportation terminal or parking
19 facility, bridge, tunnel, or trestle which is owned by a municipal
20 corporation or political subdivision of the state or by the United
21 States and which is used or to be used, primarily for foot or vehicular
22 traffic including mass transportation vehicles of any kind and
23 including any readjustment, reconstruction or relocation of the
24 facilities of any public, private or cooperatively owned utility or
25 railroad in the course of such building, repairing or improving, the
26 cost of which readjustment, reconstruction, or relocation, is the
27 responsibility of the public authority whose street, place, road,
28 highway, easement, right of way, mass public transportation terminal or
29 parking facility, bridge, tunnel, or trestle is being built, repaired
30 or improved; (3) extracting for hire or processing for hire; (4)
31 operating a cold storage warehouse or storage warehouse, but not
32 including the rental of cold storage lockers; (5) representing and
33 performing services for fire or casualty insurance companies as an
34 independent resident managing general agent licensed under the
35 provisions of RCW 48.05.310; (6) radio and television broadcasting,
36 excluding network, national and regional advertising computed as a
37 standard deduction based on the national average thereof as annually
38 reported by the Federal Communications Commission, or in lieu thereof

1 by itemization by the individual broadcasting station, and excluding
2 that portion of revenue represented by the out-of-state audience
3 computed as a ratio to the station's total audience as measured by the
4 100 micro-volt signal strength and delivery by wire, if any; (7)
5 engaging in activities which bring a person within the definition of
6 consumer contained in RCW 82.04.190(6); as to such persons, the amount
7 of tax on such business shall be equal to the gross income of the
8 business multiplied by the rate of 0.484 percent.

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

14 As used in this section, "storage warehouse" means a building or
15 structure, or any part thereof, in which goods, wares, or merchandise
16 are received for storage for compensation, except field warehouses,
17 fruit warehouses, fruit packing plants, warehouses licensed under
18 chapter 22.09 RCW other than grain warehouses, public garages storing
19 automobiles, railroad freight sheds, docks and wharves, and "self-
20 storage" or "mini storage" facilities whereby customers have direct
21 access to individual storage areas by separate entrance. "Storage
22 warehouse" does not include a building or structure, or that part of
23 such building or structure, in which an activity taxable under RCW
24 82.04.272 is conducted.

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

29 NEW SECTION. **Sec. 4.** Section 2 of this act expires July 1, 2001.

30 NEW SECTION. **Sec. 5.** (1) Section 3 of this act takes effect July
31 1, 2001.

32 (2) Sections 1 and 2 of this act are necessary for the immediate
33 preservation of the public peace, health, or safety, or support of the
34 state government and its existing public institutions, and take effect
35 July 1, 1999.

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