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HOUSE BILL 2165

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State of Washington                      56th Legislature                      1999 Regular Session

By Representatives Ruderman, Thomas, Dunshee, Esser and K. Schmidt

Read first time 02/17/1999. Referred to Committee on Finance.

1            AN ACT Relating to a tax exemption for certain amounts received by  
2 persons in the travel service business; 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            This chapter does not apply to amounts proceeding or accruing to a  
8 person that engages in a travel service business and that holds a  
9 passenger vessel surety bond, in compliance with Subpart A of Part 540  
10 of Title 46, Code of Federal Regulations, under a written cost-sharing  
11 agreement for allocable reimbursement of administrative services  
12 incurred on behalf of a foreign affiliate that also engages in a travel  
13 service business. "Affiliate" means a person who directly or  
14 indirectly controls, or is controlled by, or is under common control  
15 with, a person. "Foreign" means the affiliate is organized under laws  
16 outside the United States.

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