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Sponsor(s): Representatives Reardon, Cairnes and Santos; by request of Department of Revenue

Brief Title: Clarifying the phrase "services rendered in respect to constructing" for business and occupation tax purposes.

HB 2261 - DIGEST

(DIGEST AS ENACTED)

Declares that, as used in RCW 82.04.050, the term "services rendered in respect to" means those services that are directly related to the constructing, building, repairing, improving, and decorating of buildings or other structures and that are performed by a person who is responsible for the performance of the constructing, building, repairing, improving, or decorating activity. The term does not include services such as engineering, architectural, surveying, flagging, accounting, legal, consulting, or administrative services provided to the consumer of, or person responsible for performing, the constructing, building, repairing, improving, or decorating services.