

5139

Sponsor(s): Senators Wojahn, Thibaudeau, Kline, Prentice, Fairley and Kohl-Welles

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

SB 5139 - 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. The state treasurer, upon receipt of any payments of tax, penalty, interest, or fees collected under this act, shall deposit them to the credit of the health services account created under RCW 43.72.900.

Declares that a person who knowingly attempts to evade or defeat the tax imposed under this act or payment of the tax is guilty of a class C felony as provided in chapter 9A.20 RCW.

Declares that a person required to collect tax imposed under this act 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.

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

Repeals RCW 48.14.0201.

Repeals provisions of chapter 82.04 RCW.

Repeals provisions of chapter 82.16 RCW.