
SENATE BILL 5948

State of Washington

58th Legislature

2003 Regular Session

By Senators Honeyford, B. Sheldon and Johnson

Read first time 02/24/2003. Referred to Committee on Technology & Communications.

1 AN ACT Relating to bundled telecommunications services; and
2 amending RCW 82.08.0289 and 82.08.0289.

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

4 **Sec. 1.** RCW 82.08.0289 and 2002 c 67 s 6 are each amended to read
5 as follows:

6 (1) The tax levied by RCW 82.08.020 shall not apply to sales of:

7 (a) Network telephone service, other than toll service, to
8 residential customers;

9 (b) Network telephone service which is paid for by inserting coins
10 in coin-operated telephones;

11 (c) Mobile telecommunications services, including any toll service,
12 provided to a customer whose place of primary use is outside this
13 state.

14 (2) The definitions in RCW 82.04.065, as well as the definitions in
15 this subsection, apply to this section.

16 (a) "Residential customer" means an individual subscribing to a
17 residential class of telephone service.

18 (b) "Toll service" does not include customer access line charges
19 for access to a toll calling network.

1 (3) In the case of a bundled transaction of services that include
2 telephone service, if the price is attributable to services that are
3 taxable and services that are nontaxable, the portion of the price
4 attributable to the nontaxable services shall be subject to tax unless
5 the provider can reasonably identify this portion from its books and
6 records kept in the regular course of business.

7 **Sec. 2.** RCW 82.08.0289 and 1983 2nd ex.s. c 3 s 30 are each
8 amended to read as follows:

9 (1) The tax levied by RCW 82.08.020 shall not apply to sales of:

10 (a) Network telephone service, other than toll service, to
11 residential customers.

12 (b) Network telephone service which is paid for by inserting coins
13 in coin-operated telephones.

14 (2) As used in this section:

15 (a) "Network telephone service" has the meaning given in RCW
16 82.04.065.

17 (b) "Residential customer" means an individual subscribing to a
18 residential class of telephone service.

19 (c) "Toll service" does not include customer access line charges
20 for access to a toll calling network.

21 (3) In the case of a bundled transaction of services that include
22 telephone service, if the price is attributable to services that are
23 taxable and services that are nontaxable, the portion of the price
24 attributable to the nontaxable services shall be subject to tax unless
25 the provider can reasonably identify this portion from its books and
26 records kept in the regular course of business.

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