

SB 5904 - S AMD

By Senator Zarelli

1 On page 40 after line 34, insert the following:

2 "Sec. 32. RCW 82.08.010 and 2004 c 153 s 406 are each amended to
3 read as follows:

4 For the purposes of this chapter:

5 (1) "Selling price" includes "sales price." "Sales price" means
6 the total amount of consideration, except separately stated trade-in
7 property of like kind, including cash, credit, property, and services,
8 for which tangible personal property or services defined as a "retail
9 sale" under RCW 82.04.050 are sold, leased, or rented, valued in money,
10 whether received in money or otherwise. No deduction from the total
11 amount of consideration is allowed for the following: (a) The seller's
12 cost of the property sold; (b) the cost of materials used, labor or
13 service cost, interest, losses, all costs of transportation to the
14 seller, all taxes imposed on the seller, and any other expense of the
15 seller; (c) charges by the seller for any services necessary to
16 complete the sale, other than delivery and installation charges; (d)
17 delivery charges; and (e) installation charges(~~(; and (f) the value of~~
18 ~~exempt tangible personal property given to the purchaser where taxable~~
19 ~~and exempt tangible personal property have been bundled together and~~
20 ~~sold by the seller as a single product or piece of merchandise)).~~

21 When tangible personal property is rented or leased under
22 circumstances that the consideration paid does not represent a
23 reasonable rental for the use of the articles so rented or leased, the
24 "selling price" shall be determined as nearly as possible according to
25 the value of such use at the places of use of similar products of like
26 quality and character under such rules as the department may prescribe.

27 "Selling price" or "sales price" does not include: Discounts,
28 including cash, term, or coupons that are not reimbursed by a third
29 party that are allowed by a seller and taken by a purchaser on a sale;
30 interest, financing, and carrying charges from credit extended on the
31 sale of tangible personal property or services, if the amount is
32 separately stated on the invoice, bill of sale, or similar document

1 given to the purchaser; and any taxes legally imposed directly on the
2 consumer that are separately stated on the invoice, bill of sale, or
3 similar document given to the purchaser;

4 (2) "Seller" means every person, including the state and its
5 departments and institutions, making sales at retail or retail sales to
6 a buyer, purchaser, or consumer, whether as agent, broker, or
7 principal, except "seller" does not mean the state and its departments
8 and institutions when making sales to the state and its departments and
9 institutions;

10 (3) "Buyer," "purchaser," and "consumer" include, without limiting
11 the scope hereof, every individual, receiver, assignee, trustee in
12 bankruptcy, trust, estate, firm, copartnership, joint venture, club,
13 company, joint stock company, business trust, corporation, association,
14 society, or any group of individuals acting as a unit, whether mutual,
15 cooperative, fraternal, nonprofit, or otherwise, municipal corporation,
16 quasi municipal corporation, and also the state, its departments and
17 institutions and all political subdivisions thereof, irrespective of
18 the nature of the activities engaged in or functions performed, and
19 also the United States or any instrumentality thereof;

20 (4) "Delivery charges" means charges by the seller of personal
21 property or services for preparation and delivery to a location
22 designated by the purchaser of personal property or services including,
23 but not limited to, transportation, shipping, postage, handling,
24 crating, and packing;

25 (5) The meaning attributed in chapter 82.04 RCW to the terms "tax
26 year," "taxable year," "person," "company," "sale," "sale at retail,"
27 "retail sale," "sale at wholesale," "wholesale," "business," "engaging
28 in business," "cash discount," "successor," "consumer," "in this state"
29 and "within this state" shall apply equally to the provisions of this
30 chapter;

31 (6) For the purposes of the taxes imposed under this chapter and
32 under chapter 82.12 RCW, "tangible personal property" means personal
33 property that can be seen, weighed, measured, felt, or touched, or that
34 is in any other manner perceptible to the senses. Tangible personal
35 property includes electricity, water, gas, steam, and prewritten
36 computer software.

37 NEW SECTION. **Sec. 32.** This act is necessary for the immediate
38 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and takes effect
2 July 1, 2005."

3 Renumber the sections consecutively and correct any internal
4 references accordingly.

5 **SB 5904** - S AMD
6 By Senator Zarelli

7

8 On page 1, on line 3 of the title, after "82.04.530,", insert
9 "82.08.010"

10 On page 1, on line 8 of the title after "82.29A.150;" strike the
11 remainder of the title and insert "providing a contingent expiration
12 date; and declaring an emergency."

« END ---