
HOUSE BILL 1193

State of Washington

59th Legislature

2005 Regular Session

By Representatives Simpson, P. Sullivan, Kessler, Campbell, Chase and Haigh

Read first time 01/18/2005. Referred to Committee on Finance.

1 AN ACT Relating to excise tax exemptions for new businesses; adding
2 a new section to chapter 82.04 RCW; and providing an effective date.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
5 to read as follows:

6 (1) This chapter does not apply to a new business during the first
7 twelve months of operation of the business.

8 (2) As used in this section:

9 (a) "New business" means a business that obtains or is required to
10 obtain a registration certificate under RCW 82.32.030 for the first
11 time. "New business" also includes a branch location or other facility
12 established after the effective date of this section by an entity doing
13 business in this state;

14 (b) "New business" does not include:

15 (i) A business that has been restructured, reorganized, or
16 transferred, if the activities to be conducted after restructuring,
17 reorganization, or transferral are substantially similar to the
18 activities previously conducted; or

1 (ii) A business that is substantially similar to a business
2 currently operated, or operated within the past five years, by the same
3 principals.

4 NEW SECTION. **Sec. 2.** This act takes effect October 1, 2005.

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