
HOUSE BILL 1275

State of Washington 59th Legislature 2005 Regular Session

By Representatives Orcutt, Ahern, Dunn, Haler, Kristiansen, Roach, Strow, Campbell, Kretz, Holmquist, Newhouse and Hinkle

Read first time 01/19/2005. Referred to Committee on Finance.

1 AN ACT Relating to reducing the business and occupation taxation of
2 medical services; amending RCW 82.04.290; and adding a new section to
3 chapter 82.04 RCW.

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

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

7 (1) Upon every person engaging within this state in the business of
8 providing medical services; as to such persons, the amount of tax is
9 equal to the gross income of the business multiplied by the rate of
10 0.138 percent.

11 (2) For the purposes of this section, "medical service" means any
12 service that requires the person to be licensed under chapter 18.22,
13 18.25, 18.57, 18.71, 18.79, 18.83, or 18.225 RCW, for the provision of
14 such service.

15 **Sec. 2.** RCW 82.04.290 and 2004 c 174 s 2 are each amended to read
16 as follows:

17 (1) Upon every person engaging within this state in the business of
18 providing international investment management services, as to such

1 persons, the amount of tax with respect to such business shall be equal
2 to the gross income or gross proceeds of sales of the business
3 multiplied by a rate of 0.275 percent.

4 (2) Upon every person engaging within this state in any business
5 activity (~~((other than or in addition to those enumerated in RCW~~
6 ~~82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270,~~
7 ~~82.04.298, 82.04.2905, 82.04.280, 82.04.2907, 82.04.272, 82.04.2906,~~
8 ~~and 82.04.2908, and))~~ not otherwise taxable under this chapter or
9 subsection (1) of this section; as to such persons the amount of tax on
10 account of such activities shall be equal to the gross income of the
11 business multiplied by the rate of 1.5 percent.

12 (3) Subsection (2) of this section includes, among others, and
13 without limiting the scope hereof (whether or not title to materials
14 used in the performance of such business passes to another by
15 accession, confusion or other than by outright sale), persons engaged
16 in the business of rendering any type of service which does not
17 constitute a "sale at retail" or a "sale at wholesale." The value of
18 advertising, demonstration, and promotional supplies and materials
19 furnished to an agent by his principal or supplier to be used for
20 informational, educational and promotional purposes shall not be
21 considered a part of the agent's remuneration or commission and shall
22 not be subject to taxation under this section.

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