
SUBSTITUTE HOUSE BILL 2033

State of Washington 59th Legislature 2005 Regular Session

By House Committee on Finance (originally sponsored by Representatives McIntire, Orcutt, Conway, Hunter, Chase and Santos)

READ FIRST TIME 03/07/05.

1 AN ACT Relating to the allocation of printing and publishing income
2 for municipal business and occupation taxes; adding a new section to
3 chapter 35.102 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 35.102 RCW
6 to read as follows:

7 Notwithstanding RCW 35.102.130, a city that imposes a business and
8 occupation tax shall allocate a person's gross income from the
9 activities of printing, and of publishing newspapers, periodicals, or
10 magazines, to the principal place in this state from which the
11 taxpayer's business is directed or managed. As used in this section,
12 the activities of printing, and of publishing newspapers, periodicals,
13 or magazines, have the same meanings as attributed to those terms in
14 RCW 82.04.280(1) by the department of revenue.

15 NEW SECTION. **Sec. 2.** This act takes effect January 1, 2008.

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