CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5999

59th Legislature
2005 Regular Session

Passed by the Senate March 16, 2005
  YEAS 45 NAYS 0

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President of the Senate

Passed by the House April 19, 2005
  YEAS 95 NAYS 2

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Speaker of the House of Representatives

Approved

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Governor of the State of Washington

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5999** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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Secretary

FILED

Secretary of State
State of Washington

1   AN ACT Relating to the taxation of contracts to administer parking
2 and business improvement areas; adding a new section to chapter 82.04
3 RCW; and adding a new section to chapter 35.21 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   This chapter does not apply to amounts received by a chamber of
8 commerce or other similar business association for administering the
9 operation of a parking and business improvement area as defined in RCW
10 35.87A.110.

11   NEW SECTION. **Sec. 2.** A new section is added to chapter 35.21 RCW
12 to read as follows:
13   (1) A city shall not impose a gross receipts tax on amounts
14 received by a chamber of commerce or other similar business association
15 for administering the operation of a parking and business improvement
16 area within the meaning of RCW 35.87A.110.
17   (2) For the purposes of this section, the following definitions
18 apply:

1   (a) "Gross receipts tax" means a tax measured by gross proceeds of
2   sales, gross income of the business, or value proceeding or accruing.
3   (b) "City" includes cities, code cities, and towns.

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