

2ESHB 2912 - S AMD TO S AMD (S-5336.1) **316**

By Senator Tom

1 On page 13, after line 28, insert the following:

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

6 (1) A rate of tax under this chapter equal to ten percent is
7 imposed on the gross income of a professional athlete derived from
8 Washington sources.

9 (2) "Professional athlete" means:

10 (a) a resident or nonresident athlete who renders labor or
11 services to a professional athletic team that plays in a sports
12 facility financed with ten percent or more public funds; and

13 (b) A resident or nonresident athlete who has a gross annual
14 income that is ten times the first-year base salary of a public school
15 teacher in Washington state."

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17 Renumber the sections consecutively and correct any internal
18 references accordingly.

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23 In the title after "36.100.020;" insert "and adding a new
24 section;"

EFFECT: Applies a 10% B&O tax on professional athletes.

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