

ESSB 6143 - S AMD 455

By Senators Kohl-Welles, Oemig, McAuliffe, Kastama, Shin,
Murray, Eide, Franklin, Brown, Haugen and Hobbs

ADOPTED 3/19/2010

1 On page 94, line 3, before "Beginning" insert "(1)"

2

3 On page 94, after line 5, insert the following:

4 "(2) The additional rate in subsection (1) of this section does
5 not apply to persons engaged in the business of scientific research
6 and development services including but not limited to research and
7 development in the physical, engineering, and life sciences (such as
8 agriculture, bacteriological, biotechnology, chemical, life sciences,
9 and physical science research and development laboratories or
10 services) and research and development in the social sciences and
11 humanities (such as archaeological, behavioral, cognitive, economic,
12 language, and learning research or development services)."

13

14 Renumber the sections consecutively and correct any internal
15 references accordingly.

16

EFFECT: Exempts businesses engaged in the business of research
and development activities from the increase in the business and
occupation tax increase on service businesses.

--- END ---