

2SSB 5688 - S AMD 206

By Senators Braun, Holmquist Newbry

ADOPTED 03/12/2013

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** The department of revenue must establish a
4 work group to evaluate and develop recommendations on issues related to
5 simplifying existing law in regards to city and state business and
6 occupation tax uniformity, classifications, apportionment, and nexus.
7 The work group must consist of members representing: The department of
8 revenue; the association of Washington cities; Seattle, Bellevue,
9 Bellingham, Tacoma, and Everett; policy groups that have evaluated the
10 state's tax system; and statewide business organizations. Further, any
11 city imposing a local business and occupation tax may opt to have
12 members participate in the work group.

13 (2) By December 15, 2013, and in compliance with RCW 43.01.036, the
14 department of revenue must submit a report to the appropriate
15 legislative committees that details the work group's recommendations
16 under this section."

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17 On page 1, line 2 of the title, after "systems;" strike the
18 remainder of the title and insert "and creating a new section."

EFFECT: Creates a work group to review issues of simplification,

uniformity, classification, apportionment, and nexus related to business and occupation taxation.

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