HOUSE BILL 2037

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State of Washington   **63rd Legislature**   **2013 Regular Session**

By Representatives Carlyle, Hunter, Ormsby, and Tharinger

Read first time 04/17/13.   Referred to Committee on Finance.

1   AN ACT Relating to investing in the education legacy trust account
2   for K-12 basic education and higher education by extending the state
3   business and occupation surtax; amending RCW 82.04.29002; providing an
4   effective date; and declaring an emergency.

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

6   **Sec. 1.**   RCW 82.04.29002 and 2010 1st sp.s. c 23 s 1101 are each
7   amended to read as follows:
8   (1) ((Beginning May 1, 2010, through June 30, 2013,)) An additional
9   rate of tax of 0.30 percent is added to the rate provided for in RCW
10   82.04.255, 82.04.285, and 82.04.290(2)(a). Revenue collected from the
11   additional rate of tax under this subsection (1) must be deposited in
12   the education legacy trust account created in RCW 83.100.230.
13   (2)(a) The additional rate in subsection (1) of this section does
14   not apply to persons engaging within this state in business as a
15   hospital. "Hospital" has the meaning provided in chapter 70.41 RCW but
16   also includes any hospital that comes within the scope of chapter 71.12
17   RCW if the hospital is also licensed under chapter 70.41 RCW.
18   (b) The additional rate in subsection (1) of this section does not
19   apply to amounts received from performing scientific research and

1 development services including but not limited to research and
2 development in the physical, engineering, and life sciences (such as
3 agriculture, bacteriological, biotechnology, chemical, life sciences,
4 and physical science research and development laboratories or
5 services).

6   NEW SECTION. **Sec. 2.** This act is necessary for the immediate
7 preservation of the public peace, health, or safety, or support of the
8 state government and its existing public institutions, and takes effect
9 July 1, 2013.

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