

HB 2945 - H AMD 2092

By Representative Walsh

1 On page 1, beginning on line 8, after "tax" strike all material  
2 through "RCW 82.04.260(11) do" on line 9 and insert "rate of 0.2904  
3 percent in RCW 82.04.260(11) and 82.04.240(2) does"

4 On page 1, line 13, after "82.04.260(11)" insert "as it existed  
5 on the date that the disputes were filed"

6 On page 1, beginning on line 16, after "allows the" strike all  
7 material through "82.04.260(11)" on line 17 and insert "business and  
8 occupation tax rate of 0.2904 percent"

9 On page 1, at the beginning of line 20, strike "rates in RCW  
10 82.04.260(11) apply" and insert "rate of 0.2904 percent in RCW  
11 82.04.260(11) and 82.04.240(2) applies"

12 Beginning on page 2, line 12, strike all of section 2 and insert  
13 the following:

14 **"Sec. 2.** RCW 82.04.260 and 2019 c 425 s 1 and 2019 c 336 s 4 are  
15 each reenacted and amended to read as follows:

16 (1) Upon every person engaging within this state in the business  
17 of manufacturing:

18 (a) Wheat into flour, barley into pearl barley, soybeans into  
19 soybean oil, canola into canola oil, canola meal, or canola by-  
20 products, or sunflower seeds into sunflower oil; as to such persons  
21 the amount of tax with respect to such business is equal to the value  
22 of the flour, pearl barley, oil, canola meal, or canola by-product  
23 manufactured, multiplied by the rate of 0.138 percent;

24 (b) Beginning July 1, 2025, seafood products that remain in a  
25 raw, raw frozen, or raw salted state at the completion of the  
26 manufacturing by that person; or selling manufactured seafood  
27 products that remain in a raw, raw frozen, or raw salted state at the  
28 completion of the manufacturing, to purchasers who transport in the  
29 ordinary course of business the goods out of this state; as to such  
30 persons the amount of tax with respect to such business is equal to

1 the value of the products manufactured or the gross proceeds derived  
2 from such sales, multiplied by the rate of 0.138 percent. Sellers  
3 must keep and preserve records for the period required by RCW  
4 82.32.070 establishing that the goods were transported by the  
5 purchaser in the ordinary course of business out of this state;

6 (c)(i) Except as provided otherwise in (c)(iii) of this  
7 subsection, from July 1, 2025, until January 1, 2036, dairy products;  
8 or selling dairy products that the person has manufactured to  
9 purchasers who either transport in the ordinary course of business  
10 the goods out of state or purchasers who use such dairy products as  
11 an ingredient or component in the manufacturing of a dairy product;  
12 as to such persons the tax imposed is equal to the value of the  
13 products manufactured or the gross proceeds derived from such sales  
14 multiplied by the rate of 0.138 percent. Sellers must keep and  
15 preserve records for the period required by RCW 82.32.070  
16 establishing that the goods were transported by the purchaser in the  
17 ordinary course of business out of this state or sold to a  
18 manufacturer for use as an ingredient or component in the  
19 manufacturing of a dairy product.

20 (ii) For the purposes of this subsection (1)(c), "dairy products"  
21 means:

22 (A) Products, not including any marijuana-infused product, that  
23 as of September 20, 2001, are identified in 21 C.F.R., chapter 1,  
24 parts 131, 133, and 135, including by-products from the manufacturing  
25 of the dairy products, such as whey and casein; and

26 (B) Products comprised of not less than seventy percent dairy  
27 products that qualify under (c)(ii)(A) of this subsection, measured  
28 by weight or volume.

29 (iii) The preferential tax rate provided to taxpayers under this  
30 subsection (1)(c) does not apply to sales of dairy products on or  
31 after July 1, 2023, where a dairy product is used by the purchaser as  
32 an ingredient or component in the manufacturing in Washington of a  
33 dairy product;

34 (d)(i) Beginning July 1, 2025, fruits or vegetables by canning,  
35 preserving, freezing, processing, or dehydrating fresh fruits or  
36 vegetables, or selling at wholesale fruits or vegetables manufactured  
37 by the seller by canning, preserving, freezing, processing, or  
38 dehydrating fresh fruits or vegetables and sold to purchasers who  
39 transport in the ordinary course of business the goods out of this  
40 state; as to such persons the amount of tax with respect to such

1 business is equal to the value of the products manufactured or the  
2 gross proceeds derived from such sales multiplied by the rate of  
3 0.138 percent. Sellers must keep and preserve records for the period  
4 required by RCW 82.32.070 establishing that the goods were  
5 transported by the purchaser in the ordinary course of business out  
6 of this state.

7 (ii) For purposes of this subsection (1)(d), "fruits" and  
8 "vegetables" do not include marijuana, useable marijuana, or  
9 marijuana-infused products; and

10 (e) Wood biomass fuel; as to such persons the amount of tax with  
11 respect to the business is equal to the value of wood biomass fuel  
12 manufactured, multiplied by the rate of 0.138 percent. For the  
13 purposes of this section, "wood biomass fuel" means a liquid or  
14 gaseous fuel that is produced from lignocellulosic feedstocks,  
15 including wood, forest, or field residue and dedicated energy crops,  
16 and that does not include wood treated with chemical preservations  
17 such as creosote, pentachlorophenol, or copper-chrome-arsenic.

18 (2) Upon every person engaging within this state in the business  
19 of splitting or processing dried peas; as to such persons the amount  
20 of tax with respect to such business is equal to the value of the  
21 peas split or processed, multiplied by the rate of 0.138 percent.

22 (3) Upon every nonprofit corporation and nonprofit association  
23 engaging within this state in research and development, as to such  
24 corporations and associations, the amount of tax with respect to such  
25 activities is equal to the gross income derived from such activities  
26 multiplied by the rate of 0.484 percent.

27 (4) Upon every person engaging within this state in the business  
28 of slaughtering, breaking and/or processing perishable meat products  
29 and/or selling the same at wholesale only and not at retail; as to  
30 such persons the tax imposed is equal to the gross proceeds derived  
31 from such sales multiplied by the rate of 0.138 percent.

32 (5)(a) Upon every person engaging within this state in the  
33 business of acting as a travel agent or tour operator and whose  
34 annual taxable amount for the prior calendar year was two hundred  
35 fifty thousand dollars or less; as to such persons the amount of the  
36 tax with respect to such activities is equal to the gross income  
37 derived from such activities multiplied by the rate of 0.275 percent.

38 (b) Upon every person engaging within this state in the business  
39 of acting as a travel agent or tour operator and whose annual taxable  
40 amount for the calendar year was more than two hundred fifty thousand

1 dollars; as to such persons the amount of the tax with respect to  
2 such activities is equal to the gross income derived from such  
3 activities multiplied by the rate of 0.275 percent through June 30,  
4 2019, and 0.9 percent beginning July 1, 2019.

5 (6) Upon every person engaging within this state in business as  
6 an international steamship agent, international customs house broker,  
7 international freight forwarder, vessel and/or cargo charter broker  
8 in foreign commerce, and/or international air cargo agent; as to such  
9 persons the amount of the tax with respect to only international  
10 activities is equal to the gross income derived from such activities  
11 multiplied by the rate of 0.275 percent.

12 (7) Upon every person engaging within this state in the business  
13 of stevedoring and associated activities pertinent to the movement of  
14 goods and commodities in waterborne interstate or foreign commerce;  
15 as to such persons the amount of tax with respect to such business is  
16 equal to the gross proceeds derived from such activities multiplied  
17 by the rate of 0.275 percent. Persons subject to taxation under this  
18 subsection are exempt from payment of taxes imposed by chapter 82.16  
19 RCW for that portion of their business subject to taxation under this  
20 subsection. Stevedoring and associated activities pertinent to the  
21 conduct of goods and commodities in waterborne interstate or foreign  
22 commerce are defined as all activities of a labor, service or  
23 transportation nature whereby cargo may be loaded or unloaded to or  
24 from vessels or barges, passing over, onto or under a wharf, pier, or  
25 similar structure; cargo may be moved to a warehouse or similar  
26 holding or storage yard or area to await further movement in import  
27 or export or may move to a consolidation freight station and be  
28 stuffed, unstuffed, containerized, separated or otherwise segregated  
29 or aggregated for delivery or loaded on any mode of transportation  
30 for delivery to its consignee. Specific activities included in this  
31 definition are: Wharfage, handling, loading, unloading, moving of  
32 cargo to a convenient place of delivery to the consignee or a  
33 convenient place for further movement to export mode; documentation  
34 services in connection with the receipt, delivery, checking, care,  
35 custody and control of cargo required in the transfer of cargo;  
36 imported automobile handling prior to delivery to consignee; terminal  
37 stevedoring and incidental vessel services, including but not limited  
38 to plugging and unplugging refrigerator service to containers,  
39 trailers, and other refrigerated cargo receptacles, and securing ship  
40 hatch covers.

1 (8) (a) Upon every person engaging within this state in the  
2 business of disposing of low-level waste, as defined in RCW  
3 43.145.010; as to such persons the amount of the tax with respect to  
4 such business is equal to the gross income of the business, excluding  
5 any fees imposed under chapter 43.200 RCW, multiplied by the rate of  
6 3.3 percent.

7 (b) If the gross income of the taxpayer is attributable to  
8 activities both within and without this state, the gross income  
9 attributable to this state must be determined in accordance with the  
10 methods of apportionment required under RCW 82.04.460.

11 (9) Upon every person engaging within this state as an insurance  
12 producer or title insurance agent licensed under chapter 48.17 RCW or  
13 a surplus line broker licensed under chapter 48.15 RCW; as to such  
14 persons, the amount of the tax with respect to such licensed  
15 activities is equal to the gross income of such business multiplied  
16 by the rate of 0.484 percent.

17 (10) Upon every person engaging within this state in business as  
18 a hospital, as defined in chapter 70.41 RCW, that is operated as a  
19 nonprofit corporation or by the state or any of its political  
20 subdivisions, as to such persons, the amount of tax with respect to  
21 such activities is equal to the gross income of the business  
22 multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5  
23 percent thereafter.

24 (11) The rates in this subsection (11) apply unless the  
25 conditions in section 1 of this act are met and the rates in RCW  
26 82.04.240(2) are authorized:

27 (a) Beginning October 1, 2005, upon every person engaging within  
28 this state in the business of manufacturing commercial airplanes, or  
29 components of such airplanes, or making sales, at retail or  
30 wholesale, of commercial airplanes or components of such airplanes,  
31 manufactured by the seller, as to such persons the amount of tax with  
32 respect to such business is, in the case of manufacturers, equal to  
33 the value of the product manufactured and the gross proceeds of sales  
34 of the product manufactured, or in the case of processors for hire,  
35 equal to the gross income of the business, multiplied by the rate of:

36 (i) 0.4235 percent from October 1, 2005, through June 30, 2007;  
37 ((and))

38 (ii) 0.2904 percent beginning July 1, 2007, through March 31,  
39 2020;

1 (iii) Beginning April 1, 2020, 0.484 percent. The tax rate in  
2 this subsection (11)(a)(iii) applies to all business activities  
3 described in this subsection (11)(a) until the effective date of the  
4 0.2904 percent tax rate pursuant to section 1 of this act; and

5 (iv) 0.2904 percent beginning on the effective date of the 0.2904  
6 percent tax rate pursuant to section 1 of this act.

7 (b) Beginning July 1, 2008, upon every person who is not eligible  
8 to report under the provisions of (a) of this subsection (11) and is  
9 engaging within this state in the business of manufacturing tooling  
10 specifically designed for use in manufacturing commercial airplanes  
11 or components of such airplanes, or making sales, at retail or  
12 wholesale, of such tooling manufactured by the seller, as to such  
13 persons the amount of tax with respect to such business is, in the  
14 case of manufacturers, equal to the value of the product manufactured  
15 and the gross proceeds of sales of the product manufactured, or in  
16 the case of processors for hire, be equal to the gross income of the  
17 business, multiplied by the rate of:

18 (i) 0.2904 percent through April 1, 2020;

19 (ii) (A) Beginning April 1, 2020, the following rates:

20 (I) 0.471 percent on the business of making retail sales of  
21 tooling specifically designed for use in manufacturing commercial  
22 airplanes or components of such airplanes; and

23 (II) 0.484 percent on all other business activities described in  
24 this subsection (11)(b);

25 (B) The tax rates in this subsection (11)(b)(ii) apply until the  
26 effective date of the 0.2904 percent tax rate pursuant to section 1  
27 of this act; and

28 (iii) 0.2904 percent on all business activities described in this  
29 subsection (11)(b) beginning on the effective date of the 0.2904  
30 percent tax rate pursuant to section 1 of this act.

31 (c) For the purposes of this subsection (11), "commercial  
32 airplane" and "component" have the same meanings as provided in RCW  
33 82.32.550.

34 (d) In addition to all other requirements under this title, a  
35 person (~~(reporting under the)~~) eligible for a tax rate of 0.2904  
36 percent as provided in this subsection (11) must file a complete  
37 annual tax performance report with the department under RCW  
38 82.32.534.

39 (e) (i) Except as provided in (e)(ii) of this subsection (11),  
40 this subsection (11) does not apply on and after July 1, 2040.

1 (ii) With respect to the manufacturing of commercial airplanes or  
2 making sales, at retail or wholesale, of commercial airplanes, this  
3 subsection (11) does not apply on and after July 1st of the year in  
4 which the department makes a determination that any final assembly or  
5 wing assembly of any version or variant of a commercial airplane that  
6 is the basis of a siting of a significant commercial airplane  
7 manufacturing program in the state under RCW 82.32.850 has been sited  
8 outside the state of Washington. This subsection (11)(e)(ii) only  
9 applies to the manufacturing or sale of commercial airplanes that are  
10 the basis of a siting of a significant commercial airplane  
11 manufacturing program in the state under RCW 82.32.850.

12 (12)(a) Until July 1, 2045, upon every person engaging within  
13 this state in the business of extracting timber or extracting for  
14 hire timber; as to such persons the amount of tax with respect to the  
15 business is, in the case of extractors, equal to the value of  
16 products, including by-products, extracted, or in the case of  
17 extractors for hire, equal to the gross income of the business,  
18 multiplied by the rate of 0.4235 percent from July 1, 2006, through  
19 June 30, 2007, and 0.2904 percent from July 1, 2007, through June 30,  
20 2045.

21 (b) Until July 1, 2045, upon every person engaging within this  
22 state in the business of manufacturing or processing for hire: (i)  
23 Timber into timber products or wood products; (ii) timber products  
24 into other timber products or wood products; or (iii) products  
25 defined in RCW 19.27.570(1); as to such persons the amount of the tax  
26 with respect to the business is, in the case of manufacturers, equal  
27 to the value of products, including by-products, manufactured, or in  
28 the case of processors for hire, equal to the gross income of the  
29 business, multiplied by the rate of 0.4235 percent from July 1, 2006,  
30 through June 30, 2007, and 0.2904 percent from July 1, 2007, through  
31 June 30, 2045.

32 (c) Until July 1, 2045, upon every person engaging within this  
33 state in the business of selling at wholesale: (i) Timber extracted  
34 by that person; (ii) timber products manufactured by that person from  
35 timber or other timber products; (iii) wood products manufactured by  
36 that person from timber or timber products; or (iv) products defined  
37 in RCW 19.27.570(1) manufactured by that person(~~+~~); as to such  
38 persons the amount of the tax with respect to the business is equal  
39 to the gross proceeds of sales of the timber, timber products, wood  
40 products, or products defined in RCW 19.27.570(1) multiplied by the

1 rate of 0.4235 percent from July 1, 2006, through June 30, 2007, and  
2 0.2904 percent from July 1, 2007, through June 30, 2045.

3 (d) Until July 1, 2045, upon every person engaging within this  
4 state in the business of selling standing timber; as to such persons  
5 the amount of the tax with respect to the business is equal to the  
6 gross income of the business multiplied by the rate of 0.2904  
7 percent. For purposes of this subsection (12)(d), "selling standing  
8 timber" means the sale of timber apart from the land, where the buyer  
9 is required to sever the timber within thirty months from the date of  
10 the original contract, regardless of the method of payment for the  
11 timber and whether title to the timber transfers before, upon, or  
12 after severance.

13 (e) For purposes of this subsection, the following definitions  
14 apply:

15 (i) "Biocomposite surface products" means surface material  
16 products containing, by weight or volume, more than fifty percent  
17 recycled paper and that also use nonpetroleum-based phenolic resin as  
18 a bonding agent.

19 (ii) "Paper and paper products" means products made of interwoven  
20 cellulosic fibers held together largely by hydrogen bonding. "Paper  
21 and paper products" includes newsprint; office, printing, fine, and  
22 pressure-sensitive papers; paper napkins, towels, and toilet tissue;  
23 kraft bag, construction, and other kraft industrial papers;  
24 paperboard, liquid packaging containers, containerboard, corrugated,  
25 and solid-fiber containers including linerboard and corrugated  
26 medium; and related types of cellulosic products containing  
27 primarily, by weight or volume, cellulosic materials. "Paper and  
28 paper products" does not include books, newspapers, magazines,  
29 periodicals, and other printed publications, advertising materials,  
30 calendars, and similar types of printed materials.

31 (iii) "Recycled paper" means paper and paper products having  
32 fifty percent or more of their fiber content that comes from  
33 postconsumer waste. For purposes of this subsection (12)(e)(iii),  
34 "postconsumer waste" means a finished material that would normally be  
35 disposed of as solid waste, having completed its life cycle as a  
36 consumer item.

37 (iv) "Timber" means forest trees, standing or down, on privately  
38 or publicly owned land. "Timber" does not include Christmas trees  
39 that are cultivated by agricultural methods or short-rotation  
40 hardwoods as defined in RCW 84.33.035.



1 (v) "Timber products" means:

2 (A) Logs, wood chips, sawdust, wood waste, and similar products  
3 obtained wholly from the processing of timber, short-rotation  
4 hardwoods as defined in RCW 84.33.035, or both;

5 (B) Pulp, including market pulp and pulp derived from recovered  
6 paper or paper products; and

7 (C) Recycled paper, but only when used in the manufacture of  
8 biocomposite surface products.

9 (vi) "Wood products" means paper and paper products; dimensional  
10 lumber; engineered wood products such as particleboard, oriented  
11 strand board, medium density fiberboard, and plywood; wood doors;  
12 wood windows; and biocomposite surface products.

13 (f) Except for small harvesters as defined in RCW 84.33.035, a  
14 person reporting under the tax rate provided in this subsection (12)  
15 must file a complete annual tax performance report with the  
16 department under RCW 82.32.534.

17 (g) Nothing in this subsection (12) may be construed to affect  
18 the taxation of any activity defined as a retail sale in RCW  
19 82.04.050(2) (b) or (c), defined as a wholesale sale in RCW  
20 82.04.060(2), or taxed under RCW 82.04.280(1)(g).

21 (13) Upon every person engaging within this state in inspecting,  
22 testing, labeling, and storing canned salmon owned by another person,  
23 as to such persons, the amount of tax with respect to such activities  
24 is equal to the gross income derived from such activities multiplied  
25 by the rate of 0.484 percent.

26 (14)(a) Upon every person engaging within this state in the  
27 business of printing a newspaper, publishing a newspaper, or both,  
28 the amount of tax on such business is equal to the gross income of  
29 the business multiplied by the rate of 0.35 percent until July 1,  
30 2024, and 0.484 percent thereafter.

31 (b) A person reporting under the tax rate provided in this  
32 subsection (14) must file a complete annual tax performance report  
33 with the department under RCW 82.32.534.

34 **Sec. 3.** RCW 82.04.240 and 2004 c 24 s 4 are each amended to read  
35 as follows:

36 ~~((Upon))~~ (1) Except as otherwise provided in subsection (2) of  
37 this section, upon every person engaging within this state in  
38 business as a manufacturer, except persons taxable as manufacturers  
39 under other provisions of this chapter; as to such persons the amount

1 of the tax with respect to such business shall be equal to the value  
2 of the products, including by-products, manufactured, multiplied by  
3 the rate of 0.484 percent.

4 (2) Beginning on the effective date of the 0.2904 percent tax  
5 rate pursuant to section 1 of this act, upon every person engaging  
6 within this state in business as a manufacturer, except persons  
7 taxable as manufacturers under other provisions of this chapter; as  
8 to such persons the amount of the tax with respect to such business  
9 shall be equal to the value of the products, including by-products,  
10 manufactured, multiplied by the rate of 0.2904 percent.

11 (3) The measure of the tax is the value of the products,  
12 including by-products, so manufactured regardless of the place of  
13 sale or the fact that deliveries may be made to points outside the  
14 state.

15 **Sec. 4.** RCW 82.04.240 and 2017 3rd sp.s. c 37 s 518 are each  
16 amended to read as follows:

17 (1) (~~Upon~~) Except as otherwise provided in subsection (2) of  
18 this section, upon every person engaging within this state in  
19 business as a manufacturer, except persons taxable as manufacturers  
20 under other provisions of this chapter; as to such persons the amount  
21 of the tax with respect to such business is equal to the value of the  
22 products, including by-products, manufactured, multiplied by the rate  
23 of 0.484 percent.

24 (2) Beginning on the effective date of the 0.2904 percent tax  
25 rate pursuant to section 1 of this act, upon every person engaging  
26 within this state in business as a manufacturer, except persons  
27 taxable as manufacturers under other provisions of this chapter; as  
28 to such persons the amount of the tax with respect to such business  
29 shall be equal to the value of the products, including by-products,  
30 manufactured, multiplied by the rate of 0.2904 percent.

31 (3)(a) Upon every person engaging within this state in the  
32 business of manufacturing semiconductor materials, as to such persons  
33 the amount of tax with respect to such business is, in the case of  
34 manufacturers, equal to the value of the product manufactured, or, in  
35 the case of processors for hire, equal to the gross income of the  
36 business, multiplied by the rate of 0.275 percent. For the purposes  
37 of this subsection "semiconductor materials" means silicon crystals,  
38 silicon ingots, raw polished semiconductor wafers, compound  
39 semiconductors, integrated circuits, and microchips.

1 (b) A person reporting under the tax rate provided in this  
2 subsection (~~((2))~~) (3) must file a complete annual tax performance  
3 report with the department under RCW 82.32.534.

4 (~~((3))~~) (4) The measure of the tax is the value of the products,  
5 including by-products, so manufactured regardless of the place of  
6 sale or the fact that deliveries may be made to points outside the  
7 state.

8 (~~((4))~~) (5) This section expires January 1, 2024, unless the  
9 contingency in RCW 82.32.790(2) occurs.

10 **Sec. 5.** RCW 82.32.790 and 2019 c 449 s 2 are each amended to  
11 read as follows:

12 (1)(a) Section (~~((2))~~) 4, chapter . . ., Laws of 2020 (section 4 of  
13 this act), section 1, chapter 449, Laws of 2019, sections 510, 512,  
14 514, 516, 518, 520, 522, and 524, chapter 37, Laws of 2017 3rd sp.  
15 sess., sections 9, 13, 17, 22, 24, 30, 32, and 45, chapter 135, Laws  
16 of 2017, sections 104, 110, 117, 123, 125, 129, 131, and 150, chapter  
17 114, Laws of 2010, and sections 1, 2, 3, and 5 through 10, chapter  
18 149, Laws of 2003 are contingent upon the siting and commercial  
19 operation of a significant semiconductor microchip fabrication  
20 facility in the state of Washington by January 1, 2024.

21 (b) For the purposes of this section:

22 (i) "Commercial operation" means the same as "commencement of  
23 commercial production" as used in RCW 82.08.965.

24 (ii) "Semiconductor microchip fabrication" means "manufacturing  
25 semiconductor microchips" as defined in RCW 82.04.426.

26 (iii) "Significant" means the combined investment of new  
27 buildings and new machinery and equipment in the buildings, at the  
28 commencement of commercial production, will be at least one billion  
29 dollars.

30 (2) The sections referenced in subsection (1) of this section  
31 take effect the first day of the month in which a contract for the  
32 construction of a significant semiconductor fabrication facility is  
33 signed, if the contract is signed and received by January 1, 2024, as  
34 determined by the director of the department of revenue.

35 (3)(a) The department of revenue must provide notice of the  
36 effective date of the sections referenced in subsection (1) of this  
37 section to affected taxpayers, the legislature, and others as deemed  
38 appropriate by the department.

1 (b) If, after making a determination that a contract has been  
2 signed and the sections referenced in subsection (1) of this section  
3 are effective, the department discovers that commencement of  
4 commercial production did not take place within three years of the  
5 date the contract was signed, the department must make a  
6 determination that chapter 149, Laws of 2003 is no longer effective,  
7 and all taxes that would have been otherwise due are deemed deferred  
8 taxes and are immediately assessed and payable from any person  
9 reporting tax under RCW 82.04.240(~~((2))~~) (3) or claiming an exemption  
10 or credit under RCW 82.04.426, 82.04.448, 82.08.965, 82.12.965,  
11 82.08.970, 82.12.970, or 84.36.645. The department is not authorized  
12 to make a second determination regarding the effective date of the  
13 sections referenced in subsection (1) of this section.

14 (4)(a) This section expires January 1, 2024, if the contingency  
15 in subsection (2) of this section does not occur by January 1, 2024,  
16 as determined by the department.

17 (b) The department must provide written notice of the expiration  
18 date of this section and the sections referenced in subsection (1) of  
19 this section to affected taxpayers, the legislature, and others as  
20 deemed appropriate by the department."

21 Renumber the remaining sections consecutively and correct any  
22 internal references accordingly.

23 Correct the title.

EFFECT: Provides that the standard business and occupation tax  
rate will be 0.2904 percent for all manufacturers so long as the  
conditions in section 1 of this act are met.

--- END ---