
HOUSE BILL 1895

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Eide, Brough, Kremen, Mielke, Romero, Foreman, Brumsickle, Long, Edmondson, Horn, Holm, Springer, Karahalios, Van Luven, Ballasiotes, Wood, Schoesler, Thomas, Lemmon, Sheldon, Chappell, Reams, Miller, J. Kohl, Orr, Roland and Forner

Read first time 02/15/93. Referred to Committee on Revenue.

1 AN ACT Relating to the business and occupation tax exemption limit;
2 and amending RCW 82.04.300.

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

4 **Sec. 1.** RCW 82.04.300 and 1992 c 206 s 7 are each amended to read
5 as follows:

6 This chapter shall apply to any person engaging in any business
7 activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260,
8 82.04.270, 82.04.280 and 82.04.290 other than those whose value of
9 products, gross proceeds of sales, or gross income of the business is
10 less than (~~one~~) two thousand dollars per month: PROVIDED, That where
11 one person engages in more than one business activity and the combined
12 measures of the tax applicable to such businesses equal or exceed
13 (~~one~~) two thousand dollars per month, no exemption or deduction from
14 the amount of tax is allowed by this section.

15 Any person claiming exemption under the provisions of this section
16 may be required, according to rules adopted by the department, to file
17 returns even though no tax may be due. The department of revenue may
18 allow exemptions, by general rule or regulation, in those instances in
19 which quarterly, semiannual, or annual returns are permitted.

1 Exemptions for such periods shall be equivalent in amount to the total
2 of exemptions for each month of a reporting period.

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