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SENATE BILL 6796

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State of Washington

61st Legislature

2010 Regular Session

By Senators Gordon, Prentice, Hargrove, Oemig, Kline, Eide, Jacobsen, Shin, and Keiser

Read first time 01/28/10. Referred to Committee on Financial Institutions, Housing & Insurance.

1 AN ACT Relating to assessing a business and occupation tax  
2 surcharge on automatic teller fees in excess of one dollar and fifty  
3 cents; adding a new section to chapter 82.04 RCW; creating a new  
4 section; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
7 to read as follows:

8 (1) In addition to the taxes imposed under RCW 82.04.290, a  
9 surcharge is imposed on the gross income of a financial institution  
10 from automated teller machine access fees or surcharges in excess of  
11 one dollar and fifty cents that are charged to a customer conducting a  
12 transaction using an account as follows:

13 (a) A five percent surcharge is imposed on gross income from access  
14 fees or surcharges above one dollar and fifty cents but below two  
15 dollars;

16 (b) A seven and one-half percent surcharge is imposed on gross  
17 income from access fees or surcharges above two dollars but below two  
18 dollars and fifty cents; and

1 (c) A ten percent surcharge is imposed on gross income from access  
2 fees or surcharges above two dollars and fifty cents.

3 (2) "Automated teller machine" has the same meaning as provided in  
4 RCW 19.174.020.

5 NEW SECTION. **Sec. 2.** The department of revenue must conduct a  
6 study on the surcharge imposed in section 1 of this act during calendar  
7 year 2015. In conducting the study, the department of revenue must  
8 examine the national trend in automated teller machine access fees or  
9 surcharges to determine if the threshold of the surcharge, gross income  
10 in excess of one dollar and fifty cents, should be adjusted to the  
11 national average. The department of revenue must present a final  
12 report of its findings to the ways and means committee in the senate  
13 and the finance committee in the house of representatives by October  
14 31, 2015.

15 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2010.

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