
ENGROSSED SECOND SUBSTITUTE SENATE BILL 5688

State of Washington

63rd Legislature

2013 Regular Session

By Senate Ways & Means (originally sponsored by Senators Braun, Carrell, Dammeier, Rivers, Sheldon, and Hobbs)

READ FIRST TIME 03/01/13.

1 AN ACT Relating to simplifying definitions and classifications
2 concerning state and local tax systems; and creating a new section.

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

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

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

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