

CHAPTER 195.

[ S. B. 281. ]

BUSINESS AND OCCUPATIONS TAX—EXTRACTING OIL FROM COPRA.

AN ACT relating to revenue and taxation; adding a new section to chapter 82.04, RCW; and amending section 82.04.290, RCW.

*Be it enacted by the Legislature of the State of Washington:*

SECTION 1. There is hereby added a new section to chapter 82.04, RCW, to read as follows: New section.

Upon every person engaged within this state in the business of extracting oil from copra; as to such persons, the amount of tax with respect to such business shall be equal to the value of the oil so extracted plus the by-products from such copra multiplied by the rate of one-thirty second of one percent. Business of extracting oil from copra.

SEC. 2. Section 82.04.290, RCW, as derived from section 1, chapter 5, Laws of 1950, Extraordinary Session, is amended to read as follows: Amendment.

Upon every person engaging within this state in any business activity other than or in addition to those enumerated in RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260, 82.04.270, 82.04.280 and the above section; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of one-half of one percent. This section includes, among others, and without limiting the scope hereof (whether or not title to materials used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a "sale at retail" or a "sale at wholesale." Unspecified businesses or service activities.

Passed the Senate March 6, 1953.

Passed the House March 12, 1953.

Approved by the Governor March 19, 1953.