

CHAPTER 211.

[ H. B. 646. ]

SALES TAX—SEAFOOD PRODUCTS.

AN ACT relating to revenue and taxation; and amending sections 44 and 46, chapter 389, Laws of 1955 and RCW 82.04.240 and 82.04.260; and amending section 6, chapter 180, Laws of 1935, as last amended by section 1, chapter 9, Laws of 1951, First Extraordinary Session, and RCW 82.04.440.

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

RCW 82.04.240 amended.

SECTION 1. Section 44, chapter 389, Laws of 1955 and RCW 82.04.240 are each amended to read as follows:

B & O Tax. Tax on manufacturers.

Upon every person except persons taxable under subsections (2) or (3) of RCW 82.04.260 engaging within this state in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including byproducts, manufactured, multiplied by the rate of one-quarter of one percent.

The measure of the tax is the value of the products, including byproducts, so manufactured regardless of the place of sale or the fact that deliveries may be made to points outside the state.

RCW 82.04.260 amended.

SEC. 2. Section 46, chapter 389, Laws of 1955 and RCW 82.04.260 are each amended to read as follows:

Tax on buyer, wholesale seller of grains, flour manufacturers and seafood products manufacturer.

(1) Upon every person engaging within this state in the business of buying wheat, oats, corn and barley, but not including any manufactured or processed products thereof, and selling the same at wholesale; the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of one one-hundredth of one percent.

(2) Upon every person engaging within this state in the business of manufacturing wheat into flour; as to such persons the amount of tax with respect to such business shall be equal to the value of the flour

manufactured, multiplied by the rate of one-eighth of one percent.

(3) Upon every person engaging within this state in the business of manufacturing seafood products which remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of one-eighth of one percent.

SEC. 3. Section 6, chapter 180, Laws of 1935, as last amended by section 1, chapter 9, Laws of 1951, First Extraordinary Session, and RCW 82.04.440 are each amended to read as follows:

RCW 82.04.440 amended.

Every person engaged in activities which are within the purview of the provisions of two or more of sections RCW 82.04.230 to 82.04.290, inclusive, shall be taxable under each paragraph applicable to the activities engaged in: *Provided*, That persons taxable under RCW 82.04.250 or 82.04.270 shall not be taxable under RCW 82.04.230, 82.04.240 or subsection (2) or (3) of RCW 82.04.260 with respect to extracting or manufacturing of the products so sold, and that persons taxable under RCW 82.04.240 shall not be taxable under RCW 82.04.230 with respect to extracting the ingredients of the products so manufactured.

Person taxable on multiple activities.

Passed the House March 12, 1959.

Passed the Senate March 12, 1959.

Approved by the Governor March 20, 1959.