

CHAPTER 259.

[S. B. 463.]

WHOLESALE TAX ON CIGARETTES.

AN ACT relating to revenue and taxation; and adding a new section to Title II, chapter 180, Laws of 1935 and to chapter 82.04 RCW.

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

New section. SECTION 1. There is added to Title II, chapter 180, Laws of 1935 as amended, and to chapter 82.04 RCW, a new section to read as follows:

Tax on certain wholesale sales of cigarettes. Upon every person engaging within this state in the business of wholesale sales of manufacturer's stock of cigarettes warehoused in this state by the manufacturer and sold by him at wholesale in this state; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of one-tenth of one percent.

Persons and activities taxed under this section shall not be liable for the wholesaling tax under the provisions of RCW 82.04.270.

Passed the Senate March 7, 1959.

Passed the House March 12, 1959.

Approved by the Governor March 23, 1959.