

faithful discharge of his duties. Such reporter in each court is hereby declared to be a necessary part of the judicial system of the state of Washington.

Passed the Senate February 12, 1988.

Passed the House March 3, 1988.

Approved by the Governor March 15, 1988.

Filed in Office of Secretary of State March 15, 1988.

## CHAPTER 67

[Engrossed Substitute House Bill No. 1089]

### BUSINESS AND OCCUPATION TAX—EMPLOYEE BENEFIT PLANS

AN ACT Relating to the business and occupation tax on amounts received for employee benefits; amending RCW 82.04.4297; and declaring an emergency.

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

Sec. 1. Section 17, chapter 37, Laws of 1980 and RCW 82.04.4297 are each amended to read as follows:

In computing tax there may be deducted from the measure of tax amounts received from the United States or any instrumentality thereof or from the state of Washington or any municipal corporation or political subdivision thereof as compensation for, or to support, health or social welfare services rendered by a health or social welfare organization or by a municipal corporation or political subdivision, except deductions are not allowed under this section for amounts that are received under an employee benefit plan.

NEW SECTION. Sec. 2. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 15, 1988.

Passed the Senate March 2, 1988.

Approved by the Governor March 15, 1988.

Filed in Office of Secretary of State March 15, 1988.

## CHAPTER 68

[Substitute House Bill No. 1336]

### FRESH PERISHABLE HORTICULTURAL PRODUCTS—MATERIALS AND SUPPLIES USED IN PACKING ARE SALES AND USE TAX EXEMPT

AN ACT Relating to retail sales and use tax exemptions for receiving, washing, sorting, and packing horticultural products; adding a new section to chapter 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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