

CHAPTER 95.

[ H. B. 56. ]

BUSINESS AND OCCUPATION TAX—EXEMPTIONS.

AN ACT relating to revenue and taxation; adding a new section to chapter 82.04 RCW; and declaring an emergency.

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

New section.

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

Certain sales exempt from B & O tax.

This chapter shall not apply to sales for resale by persons regularly engaged in the business of making sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount paid by the seller to his vendor in the acquisition of the article and (2) the sale is made as an accommodation to the buyer to enable him to fill a bona fide existing order of a customer or is made within fourteen days to reimburse in kind a previous accommodation sale by the buyer to the seller: *Provided*, That where the seller holds himself out as being regularly engaged in the business of making sales at wholesale of such property, such sales shall be incidental to his principal business activity.

Emergency.

SEC. 2. This act is necessary for the immediate preservation of the public peace, health and safety, and support of the state government and its existing public institutions, and shall take effect on May 1, 1955.

Passed the House February 18, 1955.

Passed the Senate March 2, 1955.

Approved by the Governor March 8, 1955.