

government and its existing public institutions, and shall take effect immediately.

Passed the House January 31, 1983.

Passed the Senate February 16, 1983.

Approved by the Governor February 23, 1983.

Filed in Office of Secretary of State February 23, 1983.

## CHAPTER 9

[Engrossed House Bill No. 1075]

### BUSINESS AND OCCUPATION TAX—TEMPORARY INCREASES—CERTAIN BUSINESSES

AN ACT Relating to revenue and taxation; amending section 3, chapter 65, Laws of 1970 ex. sess. and RCW 82.04.255; amending section 82.04.290, chapter 15, Laws of 1961 as last amended by section 212, chapter 3, Laws of 1983 and RCW 82.04.290; amending section 3, chapter 130, Laws of 1975-'76 2nd ex. sess. as last amended by section 2, chapter 35, Laws of 1982 1st ex. sess. and RCW 82.04.2901; adding new sections to chapter 82.04 RCW; creating a new section; providing an effective date; and declaring an emergency.

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

Sec. 1. Section 3, chapter 65, Laws of 1970 ex. sess. and RCW 82.04-.255 are each amended to read as follows:

Upon every person engaging within the state as a real estate broker; as to such persons, the amount of the tax with respect to such business shall be equal to the gross income of the business, multiplied by the rate of ~~((one))~~ two percent until and including June 30, 1983, and one percent thereafter.

The measure of the tax on real estate commissions earned by the real estate broker shall be the gross commission earned by the particular real estate brokerage office including that portion of the commission paid to salesmen or associate brokers in the same office on a particular transaction: **PROVIDED, HOWEVER,** That where a real estate commission is divided between an originating brokerage office and a cooperating brokerage office on a particular transaction, each brokerage office shall pay the tax only upon their respective shares of said commission: **AND PROVIDED FURTHER,** That where the brokerage office has paid the tax as provided herein, salesmen or associate brokers within the same brokerage office shall not be required to pay a similar tax upon the same transaction.

Sec. 2. Section 82.04.290, chapter 15, Laws of 1961 as last amended by section 212, chapter 3, Laws of 1983 and RCW 82.04.290 are each amended to read as follows:

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, 82.04.255, 82.04.260, 82.04.270, and 82.04.280; 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))~~ two percent

until and including June 30, 1983, and one percent thereafter. 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." The value of advertising, demonstration, and promotional supplies and materials furnished to an agent by his principal or supplier to be used for informational, educational and promotional purposes shall not be considered a part of the agent's remuneration or commission and shall not be subject to taxation under this section.

NEW SECTION. Sec. 3. There is added to chapter 82.04 RCW a new section to read as follows:

(1) There is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed under RCW 82.04.220 through 82.04.240, inclusive, and RCW 82.04.260 through 82.04.280, inclusive, an additional tax equal to thirty-two percent multiplied by the tax payable under RCW 82.04.220 through 82.04.240, inclusive, and RCW 82.04.260 through 82.04.280, inclusive.

(2) There is also levied and shall be collected from every person for the act or privilege of engaging in the business activity of making sales at retail which are exempt from the tax imposed under chapter 82.08 RCW by reason of RCW 82.08.0261 or 82.08.0262, as a part of the tax imposed under RCW 82.04.250, an additional tax equal to thirty-two percent multiplied by the tax payable on those activities under RCW 82.04.250.

(3) To facilitate collection of these additional taxes, the department of revenue is authorized to adjust the basic rates of persons to which this section applies in such manner as to reflect the amount to the nearest one-thousandth of one percent of the additional tax hereby imposed, adjusting ten-thousandths equal to or greater than five ten-thousandths to the greater thousandth.

(4) This section shall expire July 1, 1983.

Sec. 4. Section 3, chapter 130, Laws of 1975-'76 2nd ex. sess. as last amended by section 2, chapter 35, Laws of 1982 1st ex. sess. and RCW 82.04.2901 are each amended to read as follows:

From and after the first day of April, 1982, until and including the thirtieth day of June, 1983, there is levied and shall be collected from every person, other than persons taxed under section 3 of this 1983 act, for the act or privilege of engaging in business activities, as a part of the tax imposed by the provisions of RCW (~~82.04.220 through 82.04.290, inclusive,~~) 82.04.250, an additional tax equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under the provisions of RCW (~~82.04.220 through 82.04.290, inclusive,~~) 82.04.250: PROVIDED, That such tax shall be levied and collected from such persons making sales at retail in border

counties in an amount equal to thirty-two percent multiplied by the tax payable under the provisions of RCW 82.04.250.

To facilitate collection of this additional tax, the department of revenue is authorized to adjust the basic rates of persons to which this section applies in such manner as to reflect the amount to the nearest one-thousandth of one percent of the additional tax hereby imposed, adjusting ten-thousandths equal to or greater than five ten-thousandths to the greater thousandth.

NEW SECTION. Sec. 5. There is added to chapter 82.04 RCW a new section to read as follows:

For purposes of RCW 82.04.2901 and 82.08.020, where a retail sale occurs shall be determined under RCW 82.14.020.

NEW SECTION. Sec. 6. This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended in this act, nor any rule, regulation, or order adopted nor any proceeding instituted under those sections.

NEW SECTION. Sec. 7. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 8. 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 March 1, 1983. The additional taxes and tax rate changes imposed under this act shall take effect on the dates designated in this act notwithstanding the date this act becomes law under Article III, section 12 of the state Constitution.

Passed the House February 23, 1983.

Passed the Senate February 23, 1983.

Approved by the Governor February 23, 1983.

Filed in Office of Secretary of State February 23, 1983.

## CHAPTER 10

[House Bill No. 147]

### HOMICIDE—STATUTE OF LIMITATIONS LENGTHENED

AN ACT Relating to homicide; amending section 9A.32.010, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.32.010; and declaring an emergency.

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

Sec. 1. Section 9A.32.010, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.32.010 are each amended to read as follows:

Homicide is the killing of a human being by the act, procurement or omission of another, death occurring within three years and a day, and is