

NEW SECTION. Sec. 6. 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.

Filed in Office of Secretary of State January 13, 1984.

Passed by the vote of the people at the November 6, 1984 state general election.

Proclamation signed by the Governor, December 6, 1984 declaring measure effective law.

CHAPTER 2

[Initiative Measure No. 464]

SALES TAX—TRADE-IN VALUE EXCLUDED FROM SELLING PRICE

AN ACT Relating to sales taxation; amending section 82.08.010, chapter 15, Laws of 1961 as last amended by section 1, chapter 55, Laws of 1983 1st ex. sess. and RCW 82.08.010; and creating a new section.

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

NEW SECTION. Sec. 1. The purpose of this initiative is to reduce the amount on which sales tax is paid by excluding the trade-in value of certain property from the amount taxable.

Sec. 2. Section 82.08.010, chapter 15, Laws of 1961 as last amended by section 1, chapter 55, Laws of 1983 1st ex. sess. and RCW 82.08.010 are each amended to read as follows:

For the purposes of this chapter:

(1) "Selling price" means the consideration, whether money, credits, rights, or other property except trade-in property of like kind, expressed in the terms of money paid or delivered by a buyer to a seller(~~-aff~~) without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued and without any deduction on account of losses; but shall not include the amount of cash discount actually taken by a buyer; and shall be subject to modification to the extent modification is provided for in RCW 82.08.080.

When tangible personal property is rented or leased under circumstances that the consideration paid does not represent a reasonable rental for the use of the articles so rented or leased, the "selling price" shall be determined as nearly as possible according to the value of such use at the places of use of similar products of like quality and character under such rules as the department of revenue may prescribe;

(2) "Seller" means every person, including the state and its departments and institutions, making sales at retail or retail sales to a buyer or consumer, whether as agent, broker, or principal, except "seller" does not

mean the state and its departments and institutions when making sales to the state and its departments and institutions;

(3) "Buyer" and "consumer" include, without limiting the scope hereof, every individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, municipal corporation, quasi municipal corporation, and also the state, its departments and institutions and all political subdivisions thereof, irrespective of the nature of the activities engaged in or functions performed, and also the United States or any instrumentality thereof;

(4) The meaning attributed in chapter 82.04 RCW to the terms "tax year," "taxable year," "person," "company," "sale," "sale at retail," "retail sale," "sale at wholesale," "wholesale," "business," "engaging in business," "cash discount," "successor," "consumer," "in this state" and "within this state" shall apply equally to the provisions of this chapter.

Filed in Office of Secretary of State February 10, 1984.

Passed by the vote of the people at the November 6, 1984 state general election.

Proclamation signed by the Governor, December 6, 1984 declaring measure effective law.

CHAPTER 3

[Senate Bill No. 3065]

LEGISLATIVE PER DIEM

AN ACT Relating to members of the legislature; amending RCW 44.04.120; repealing RCW 44.04.080; and declaring an emergency.

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

Sec. 1. Section 1, chapter 10, Laws of 1959 ex. sess. as last amended by section 3, chapter 255, Laws of 1979 ex. sess. and RCW 44.04.120 are each amended to read as follows:

~~((Except where the provisions of RCW 44.04.080 apply,))~~ Each member of the senate or house of representatives when serving on official legislative business shall be entitled to receive, in lieu of per diem or any other payment, for each day or major portion thereof in which he is actually engaged in legislative business or business of the committee, commission, or council, notwithstanding any laws to the contrary, an allowance in an amount fixed by the secretary of the senate and chief clerk of the house, respectively, in accordance with applicable rules and resolutions of each body. Such allowance shall be reasonably calculated to reimburse expenses, exclusive of mileage, which are ordinary and necessary in the conduct of legislative business, recognizing cost variances which are encountered in different locales. The allowance authorized shall not exceed the greater of