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HOUSE BILL 1299

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State of Washington

67th Legislature

2021 Regular Session

By Representatives Vick and Stokesbary

1 AN ACT Relating to providing business and occupation tax relief  
2 to the hospitality industry; adding a new section to chapter 82.04  
3 RCW; creating a new section; providing an effective date; providing  
4 an expiration date; and declaring an emergency.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04  
7 RCW to read as follows:

8 (1) Beginning July 1, 2021, upon every person engaging within  
9 this state in the business of making sales at the retail level as  
10 described in this section, as to such persons, the amount of the tax  
11 with respect to such business activities is equal to the gross  
12 proceeds of sales of the business, multiplied by 0.3424 percent of:

13 (a) The retail sale of lodging and other services as defined as a  
14 retail sale in RCW 82.04.050(2)(f);

15 (b) The retail sale of prepared food, as defined in RCW  
16 82.08.0293, or alcoholic beverages, by a business primarily engaged  
17 in making retail sales of prepared food for immediate consumption,  
18 takeout, or delivery; alcoholic beverages for immediate consumption;  
19 or lodging; or

1 (c) Bowling and other retail sales made by a bowling proprietor  
2 in connection with the operation of a bowling alley, such as retail  
3 sales of bowling equipment, prepared food, and alcoholic beverages.

4 (2) This section expires July 1, 2025.

5 NEW SECTION. **Sec. 2.** The provisions of RCW 82.32.805 and  
6 82.32.808 do not apply to this act.

7 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
8 preservation of the public peace, health, or safety, or support of  
9 the state government and its existing public institutions, and takes  
10 effect July 1, 2021.

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