
HOUSE BILL 2891

State of Washington 65th Legislature 2018 Regular Session

By Representatives Wilcox, Barkis, Manweller, Volz, Vick, and Jenkin

1 AN ACT Relating to simplifying taxes for operators of dump trucks
2 for hire by uniformly and consistently applying the business and
3 occupation tax rate applicable to public road construction; amending
4 RCW 82.04.280; adding a new section to chapter 82.16 RCW; and
5 creating new sections.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that dump truck
8 operators can be subject to six different tax rates, five separate
9 business and occupation tax rates, and the public utility tax rate
10 when hauling for hire. The legislature finds that a dump truck
11 working on a public road construction job may be taxed at more than
12 three times the rate applicable to other construction services on
13 that public road construction job. There is unnecessary confusion in
14 the tax code for dump truck operators, leading to administrative
15 burden and taxpayer frustration. Therefore, the legislature intends
16 to simplify the taxes applicable to tax dump truck operators by
17 making clear that any hauling to or from or in relation to a public
18 road construction project is taxable at 0.484 percent.

19 **Sec. 2.** RCW 82.04.280 and 2017 c 323 s 508 are each amended to
20 read as follows:

1 (1) Upon every person engaging within this state in the business
2 of: (a) Printing materials other than newspapers, and of publishing
3 periodicals or magazines; (b) building, repairing or improving any
4 street, place, road, highway, easement, right-of-way, mass public
5 transportation terminal or parking facility, bridge, tunnel, or
6 trestle which is owned by a municipal corporation or political
7 subdivision of the state or by the United States and which is used or
8 to be used, primarily for foot or vehicular traffic including mass
9 transportation vehicles of any kind and including any readjustment,
10 reconstruction or relocation of the facilities of any public, private
11 or cooperatively owned utility or railroad in the course of such
12 building, repairing or improving, the cost of which readjustment,
13 reconstruction, or relocation, is the responsibility of the public
14 authority whose street, place, road, highway, easement, right-of-way,
15 mass public transportation terminal or parking facility, bridge,
16 tunnel, or trestle is being built, repaired or improved; (c)
17 extracting for hire or processing for hire, except persons taxable as
18 extractors for hire or processors for hire under another section of
19 this chapter; (d) operating a cold storage warehouse or storage
20 warehouse, but not including the rental of cold storage lockers; (e)
21 representing and performing services for fire or casualty insurance
22 companies as an independent resident managing general agent licensed
23 under the provisions of chapter 48.17 RCW; (f) radio and television
24 broadcasting, excluding network, national and regional advertising
25 computed as a standard deduction based on the national average
26 thereof as annually reported by the federal communications
27 commission, or in lieu thereof by itemization by the individual
28 broadcasting station, and excluding that portion of revenue
29 represented by the out-of-state audience computed as a ratio to the
30 station's total audience as measured by the 100 micro-volt signal
31 strength and delivery by wire, if any; (g) engaging in activities
32 which bring a person within the definition of consumer contained in
33 RCW 82.04.190(6); and (h) operating a dump truck for hire, unless
34 conducting an activity taxable under RCW 82.04.250 or 82.04.260; as
35 to such persons, the amount of tax on such business is equal to the
36 gross income of the business multiplied by the rate of 0.484 percent.

37 (2) For the purposes of this section, the following definitions
38 apply unless the context clearly requires otherwise.

39 (a) "Cold storage warehouse" means a storage warehouse used to
40 store fresh and/or frozen perishable fruits or vegetables, meat,

1 seafood, dairy products, or fowl, or any combination thereof, at a
2 desired temperature to maintain the quality of the product for
3 orderly marketing.

4 (b) "Dump truck" means a truck used for transporting loose
5 material for construction that is equipped with a hydraulically
6 operated open-box bed hinged at the rear, the front of which can be
7 lifted to allow the contents to be deposited on the ground behind the
8 truck at the site of delivery.

9 (c) "Storage warehouse" means a building or structure, or any
10 part thereof, in which goods, wares, or merchandise are received for
11 storage for compensation, except field warehouses, fruit warehouses,
12 fruit packing plants, warehouses licensed under chapter 22.09 RCW,
13 public garages storing automobiles, railroad freight sheds, docks and
14 wharves, and "self-storage" or "mini storage" facilities whereby
15 customers have direct access to individual storage areas by separate
16 entrance. "Storage warehouse" does not include a building or
17 structure, or that part of such building or structure, in which an
18 activity taxable under RCW 82.04.272 is conducted.

19 ((+e+)) (d) "Periodical or magazine" means a printed publication,
20 other than a newspaper, issued regularly at stated intervals at least
21 once every three months, including any supplement or special edition
22 of the publication.

23 NEW SECTION. Sec. 3. A new section is added to chapter 82.16
24 RCW to read as follows:

25 This chapter does not apply to any person engaged in the business
26 of operating a dump truck for hire. For the purposes of this section,
27 "dump truck" has the same meaning as provided in RCW 82.04.280.

28 NEW SECTION. Sec. 4. The provisions of RCW 82.32.805 and
29 82.32.808 do not apply to this act.

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