



The Washington Society of Certified Public Accountants is deeply concerned that it is being singled out with only a few other professional service providers in SHB 3191 to pay an increase in the B&O tax. When the state faced a difficult budget situation in 1993, the legislature increased the B&O tax on all professional service providers instead of imposing a sales tax on professional services. While we are not advocating for an increase in the B&O tax on other professional service providers, we are at a loss as to why CPAs are being singled out for this increase.

Our 10,000 members understand and support the importance of funding for public education in our state. However, there is no unique nexus between lawyers, accountants and certain types of consultants, the funding of public education that exists separate and above that of other professional service providers. Because all professional service providers benefit similarly from a strong public education system, SHB 3191's targeting CPAs, and the other small number of professional service providers listed in the bill, does not constitute a fair and consistent tax policy.

We respectfully ask that you do not single out CPAs and other certain members of the professional services sector. If you are considering a tax increase, it should be sound and fair. We believe that the language in SHB 3191 violates the basic tenets of equal and fair taxation within a class of taxpayers.

We urge you to reconsider this position.

A handwritten signature in cursive script, appearing to read "Richard E. Jones".

Richard E. Jones, CPA
President & CEO

A handwritten signature in cursive script, appearing to read "Carmen Aguiar".

Carmen Aguiar, CPA
Chair