
HOUSE BILL 2667

State of Washington 55th Legislature 1998 Regular Session

By Representatives Dunshee, Dickerson and Morris

Read first time 01/16/98. Referred to Committee on Finance.

1 AN ACT Relating to local sales and use taxes; and adding a new
2 section to chapter 82.14 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
5 to read as follows:

6 (1) The legislative authority of any county or city may impose a
7 sales and use tax in accordance with the terms of this chapter. The
8 tax is in addition to other taxes authorized by law and shall be
9 collected from those persons who are taxable by the state under
10 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
11 within the county or city, as the case may be. The rate of tax shall
12 not exceed 0.1 percent of the selling price for a sales tax or 0.1
13 percent of the value of the article used for a use tax. Any county
14 ordinance levying a tax under this section shall contain a provision
15 allowing a credit against the county tax for the full amount of any
16 city tax imposed upon the same taxable event under this section.

17 (2) The tax imposed under subsection (1) of this section shall be
18 deducted from the amount of tax otherwise required to be collected or
19 paid over to the department under chapter 82.08 or 82.12 RCW. The

1 department shall perform the collection of such taxes on behalf of the
2 county or city at no cost to the county or city.

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