
HOUSE BILL 2708

State of Washington

55th Legislature

1998 Regular Session

By Representatives B. Thomas, Pennington, Butler, Cole, Kastama,
Crouse, D. Sommers, Cooke and O'Brien

Read first time 01/19/98. Referred to Committee on Finance.

1 AN ACT Relating to elimination of double taxation of municipal
2 utility taxes; adding a new section to chapter 35.21 RCW; and providing
3 an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 35.21 RCW
6 to read as follows:

7 A city or town that imposes any tax or payment measured by gross
8 receipts received for electricity or electrical distribution services
9 shall allow a credit against such tax for the full amount of any tax or
10 payment imposed by another city or town in which the electricity is
11 delivered, if the taxes or payments are measured by the same gross
12 receipts. For the purposes of this section, electricity is delivered
13 at the situs of the meter measuring the electricity delivered to the
14 consumer.

15 NEW SECTION. **Sec. 2.** This act takes effect July 1, 1998.

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