
SENATE BILL 5114

State of Washington

55th Legislature

1997 Regular Session

By Senator Oke

Read first time 01/15/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to including solid waste collection in the taxation
2 of retail sales of tangible personal property; and amending RCW
3 35.21.710.

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

5 **Sec. 1.** RCW 35.21.710 and 1983 2nd ex.s. c 3 s 33 are each amended
6 to read as follows:

7 Any city which imposes a license fee or tax upon business
8 activities consisting of the making of retail sales of tangible
9 personal property which are measured by gross receipts or gross income
10 from such sales, shall impose such tax at a single uniform rate upon
11 all such business activities. The taxing authority granted to cities
12 for taxes upon business activities measured by gross receipts or gross
13 income from sales shall not exceed a rate of .0020; except that any
14 city with an adopted ordinance at a higher rate, as of January 1, 1982
15 shall be limited to a maximum increase of ten percent of the January
16 1982 rate, not to exceed an annual incremental increase of two percent
17 of current rate: PROVIDED, That any adopted ordinance which classifies
18 according to different types of business or services shall be subject
19 to both the ten percent and the two percent annual incremental increase

1 limitation on each tax rate: PROVIDED FURTHER, That all surtaxes on
2 business and occupation classifications in effect as of January 1,
3 1982, shall expire no later than December 31, 1982, or by expiration
4 date established by local ordinance. Cities which impose a license fee
5 or tax upon business activities consisting of the making of retail
6 sales of tangible personal property which are measured by gross
7 receipts or gross income from such sales shall be required to submit an
8 annual report to the state auditor identifying the rate established and
9 the revenues received from each fee or tax. This section shall not
10 apply to any business activities subject to the tax imposed by chapter
11 82.16 RCW. For purposes of this section, the providing to consumers of
12 competitive telephone service, as defined in RCW 82.04.065, and solid
13 waste collection, as defined in RCW 82.18.010, shall be deemed to be
14 the retail sale of tangible personal property.

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