

5763-S

Sponsor(s): Senate Committee on Energy & Utilities (originally sponsored by Senators Finkbeiner, Brown, Rossi, McAuliffe, Roach, Kohl, Jacobsen, Hochstatter, Haugen, Goings and West)

Brief Title: Prohibiting the taxation of internet service providers as network telephone service providers.

**SB 5763-S - DIGEST**

(DIGEST AS ENACTED)

Provides that, until July 1, 1999, a city or town may not impose any new taxes or fees specific to internet service providers. A city or town may tax internet service providers under generally applicable business taxes or fees, at a rate not to exceed the rate applied to a general service classification.

Declares that the provision of internet services is a selected business service activity and subject to tax under RCW 82.04.290(1), but if RCW 82.04.055 is repealed then the provision of internet services is taxable under the general service business and occupation tax classification of RCW 82.04.290.