

6695

Sponsor(s): Senators T. Sheldon and Prentice

Brief Description: Concerning a sales and use tax enacted by an Indian tribe to finance public facilities.

SB 6695 - DIGEST

Declares that a sales and use tax enacted by an Indian tribe in accordance with RCW 82.14.370 shall be credited against the state sales and use tax under chapter 82.08 or 82.12 RCW. The tax shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the reservation or on trust land. The rate of tax shall not exceed 0.08 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.