S-2859.2		

SENATE BILL 6198

State of Washington 57th Legislature 2001 Second Special Session

By Senators Prentice, Deccio, B. Sheldon, Honeyford, T. Sheldon, Jacobsen and Rasmussen

READ FIRST TIME 06/08/2001. HELD AT THE DESK. 06/15/2001. UNDER SUSPENSION OF THE RULES, PLACED ON SECOND READING CALENDAR.

- 1 AN ACT Relating to contracts concerning the sale of cigarettes; and
- 2 amending RCW 43.06.---.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 43.06.--- and 2001 c 235 s 3 are each amended to read 5 as follows:
- 6 (1) The governor is authorized to enter into cigarette tax
- 7 contracts with the Squaxin Island Tribe, the Nisqually Tribe, Tulalip
- 8 Tribes, the Muckleshoot Indian Tribe, the Quinault Nation, the
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- 9 Jamestown S'Klallam Indian Tribe, the Port Gamble S'Klallam Tribe, the
- 10 Stillaguamish Tribe, the Sauk-Suiattle Tribe, the Skokomish Indian
- 11 Tribe, the Yakama Indian Nation, the Suguamish Tribe, the Nooksack
- 12 Indian Tribe, the Lummi Nation, the Chehalis Confederated Tribes, and
- 13 the Upper Skagit Tribe. Each contract adopted under this section shall
- 14 provide that the tribal cigarette tax rate be one hundred percent of
- 15 the state cigarette and state and local sales and use taxes within
- 16 three years of enacting the tribal tax and shall be set no lower than
- 17 eighty percent of the state cigarette and state and local sales and use
- 18 taxes during the three-year phase-in period. The three-year phase-in
- 19 period shall be shortened by three months each quarter the number of

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- 1 cartons of nontribal manufactured cigarettes is at least ten percent or
- 2 more than the quarterly average number of cartons of nontribal
- 3 manufactured cigarettes from the six-month period preceding the
- 4 imposition of the tribal tax under the contract. Sales at a retailer
- 5 operation not in existence as of the date a tribal tax under this
- 6 section is imposed are subject to the full rate of the tribal tax under
- 7 the contract. The tribal cigarette tax is in lieu of the state
- 8 cigarette and state and local sales and use taxes, as provided in RCW
- 9 43.06.---(3) (section 2, chapter 235, Laws of 2001).
- 10 (2) A cigarette tax contract under this section is subject to RCW
- 11 43.06.--- (section 2, chapter 235, Laws of 2001).

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