

1854

Sponsor(s): Representatives Cairnes, Kessler, Mulliken, Morris, Van Luven, Grant, Carrell and Linville

Brief Description: Modifying municipal taxation.

**HB 1854 - DIGEST**

Declares an intent to produce a system of gross receipts taxation by cities that: (1) Strives for uniform and consistent treatment of taxpayers through the creation of a model ordinance that reflects the basic framework of the state system of gross receipts;

(2) Prevents multiple taxation of the same gross income;  
(3) Provides taxpayers with certainty in the determination of their gross receipts tax liability; and

(4) Allows for fair division of gross income of businesses between and among local jurisdictions.

Repeals RCW 35.21.706, 35.21.710, and 35.21.711.