

EHB 2030 - S AMD 308
By Senator Kastama

4/10/03 NOT ADOPTED

1 On page 9, after line 30, strike section 14 of the act and insert
2 the following:

3 "NEW SECTION. **Sec. 14.** MUNICIPAL BUSINESS AND OCCUPATION TAX--
4 IMPLEMENTATION BY CITIES--CONTINGENT AUTHORITY. Cities imposing
5 business and occupation taxes must comply with all requirements of
6 sections 2 through 12 of this act by December 31, 2004. A city that
7 has not complied with the requirements of sections 2 through 12 of this
8 act by December 31, 2004, may not impose a tax that is imposed by a
9 city on the privilege of engaging in business activities. Cities
10 imposing business and occupation taxes after December 31, 2004, must
11 comply with sections 2 through 12 of this act. Cities imposing
12 business and occupation taxes on or after January 1, 2008, must also
13 comply with section 13 of this act."

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EFFECT: Technical amendment clarifying that the apportionment provisions do not apply until January 1, 2008.