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HOUSE BILL 2560

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State of Washington                      58th Legislature                      2004 Regular Session

By Representatives Wallace, Morris and Nixon

Read first time 01/16/2004. Referred to Committee on Finance.

1            AN ACT Relating to the taxation of internet services; and amending  
2 RCW 35.21.717.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            **Sec. 1.** RCW 35.21.717 and 2002 c 181 s 1 are each amended to read  
5 as follows:

6            Until July 1, ((2004)) 2006, a city or town may not impose any new  
7 taxes or fees specific to internet service providers. A city or town  
8 may tax internet service providers under generally applicable business  
9 taxes or fees, at a rate not to exceed the rate applied to a general  
10 service classification. For the purposes of this section, "internet  
11 service" has the same meaning as in RCW 82.04.297.

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