
HOUSE BILL 3011

State of Washington

58th Legislature

2004 Regular Session

By Representatives Woods and Cairnes

Read first time 01/26/2004. Referred to Committee on Finance.

1 AN ACT Relating to exclusion of permit costs from excise taxation;
2 adding a new section to chapter 82.04 RCW; adding a new section to
3 chapter 82.08 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 (1) In computing tax there may be deducted from the measure of tax
8 amounts received by any person as compensation for permit fees paid by
9 the person as an accommodation to the customer. This deduction is
10 available only if the amount is billed to the customer at the exact
11 amount paid to the governmental entity and is separately itemized in
12 the billing statement delivered to the customer.

13 (2) The definitions in this subsection apply to this section.

14 (a) "Permit fee" means a fee charged by a governmental entity to
15 apply for or obtain written authorization to engage in any particular
16 activity or act, including but not limited to fees charged for a
17 building permit, development permit, conditional use permit, forest
18 practices permit, sewage disposal permit, or water resources permit.

19 (b) "Impact fee" has the meaning provided in RCW 82.02.090.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
2 to read as follows:

3 The tax imposed by RCW 82.08.020 does not apply to amounts that are
4 deductible under section 1 of this act.

5 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2004.

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