HOUSE BILL 2224

State of Washington

59th Legislature

2005 Regular Session

By Representative Sommers

Read first time 02/24/2005. Referred to Committee on Finance.

- AN ACT Relating to county utility taxes; adding a new chapter to
- 2 Title 82 RCW; and providing an effective date.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- MEW SECTION. Sec. 1. The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.
- 6 (1) "Telephone utility" means a person providing network telephone 7 service as defined in RCW 82.04.065.
- 8 (2) "Water utility" means a water distribution business as defined 9 in RCW 82.16.010.
- 10 (3) "Sewer utility" means a sewerage collection business as defined 11 in RCW 82.16.020.
- 12 (4) "Solid waste utility" means a solid waste collection business 13 as defined in RCW 82.18.010.
- 14 (5) "Cable service utility" means a person providing cable service 15 as defined in the federal telecommunications act of 1996.
- 16 (6) "Utility" means a telephone utility, water utility, sewer 17 utility, solid waste utility, or cable service utility.
- 18 (7) "Gross income of the business" is defined as provided in RCW 19 82.04.080.

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- NEW SECTION. Sec. 2. (1) The legislative authority of a county may impose an excise tax on the privilege of engaging in business as a utility. The tax is equal to the gross income of the business, multiplied by a rate not exceeding two percent.
- 5 (2) Taxes imposed under this section must apply uniformly 6 throughout the county.
- 7 (3) The utility must add a tax imposed under this section to the 8 rates or charges it makes for utility services and separately state the 9 amount of tax on billings.
- NEW SECTION. Sec. 3. Revenues received from taxes imposed under this chapter must be used exclusively for criminal justice purposes as defined in RCW 82.14.310(3).
- 13 <u>NEW SECTION.</u> **Sec. 4.** This act takes effect January 1, 2006.
- NEW SECTION. Sec. 5. Sections 1 through 4 of this act constitute a new chapter in Title 82 RCW.

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