
HOUSE BILL 2236

State of Washington 59th Legislature 2005 Regular Session

By Representatives Simpson and McIntire

Read first time 02/25/2005. Referred to Committee on Finance.

1 AN ACT Relating to the equality of utility taxation on water and
2 sewer services provided within cities and towns; and adding new
3 sections to chapter 35.21 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 35.21 RCW
6 to read as follows:

7 A city or town in which a water-sewer district operates works,
8 plants, or facilities for the distribution and sale of water or sewer
9 services has the power to levy and collect from the district a tax on
10 the gross revenues derived by the district from the sale of water or
11 sewer services within the city or town, exclusive of the revenues
12 derived from the sale of water or sewer services for purposes of
13 resale. The tax when levied shall be a debt of the district, and may
14 be collected as such. The district has the power to add the amount of
15 tax to the rates or charges it makes for water or sewer services sold
16 within the limits of the city or town.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 35.21 RCW
18 to read as follows:

1 A city or town in which an irrigation district operates works,
2 plants, or facilities for the distribution and sale of water or sewer
3 services has the power to levy and collect from the district a tax on
4 the gross revenues derived by the district from the sale of water or
5 sewer services within the city or town, exclusive of the revenues
6 derived from the sale of water or sewer services for purposes of
7 resale. The tax when levied shall be a debt of the district, and may
8 be collected as such. The district has the power to add the amount of
9 tax to the rates or charges it makes for water or sewer services sold
10 within the limits of the city or town.

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