

SSB 5697 - H COMM AMD  
By Committee on Finance

NOT CONSIDERED

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 82.14.055 and 2003 c 168 s 206 are each amended to  
4 read as follows:

5 (1) Except as provided in subsections (2), (3), and (4) of this  
6 section, a local sales and use tax change (~~shall~~) may take effect (a)  
7 no sooner than seventy-five days after the department receives notice  
8 of the change and (b) only on the first day of January, April, or  
9 July(~~, or October~~)).

10 (2) In the case of a local sales and use tax that is a credit  
11 against the state sales tax or use tax, a local sales and use tax  
12 change (~~shall~~) may take effect (a) no sooner than thirty days after  
13 the department receives notice of the change and (b) only on the first  
14 day of a month.

15 (3)(a) A local sales and use tax rate increase imposed on services  
16 applies to the first billing period starting on or after the effective  
17 date of the increase.

18 (b) A local sales and use tax rate decrease imposed on services  
19 applies to bills rendered on or after the effective date of the  
20 decrease.

21 (c) For the purposes of this subsection (3), "services" means  
22 retail services such as installing and constructing and retail services  
23 such as telecommunications, but does not include services such as  
24 tattooing.

25 (4) For the purposes of this section, "local sales and use tax  
26 change" means enactment or revision of local sales and use taxes under  
27 this chapter or any other statute, including changes resulting from  
28 referendum or annexation."

EFFECT: Increases the months allowed for local sales tax rate

changes from two to three, allowing changes to occur in January, April, and July.

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