

**RCW 82.29A.030 Tax imposed—Credit—Additional tax imposed. (1)**

There is levied and collected a leasehold excise tax on the act or privilege of occupying or using publicly owned, or specified privately owned, real or personal property through a leasehold interest on and after January 1, 1976, at a rate of twelve percent of taxable rent. However, after the computation of the tax a credit is allowed for any tax collected pursuant to RCW 82.29A.040.

(2) An additional tax is imposed equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under subsection (1) of this section. [2015 3rd sp.s. c 6 s 2005; 2010 c 281 s 3; 1983 2nd ex.s. c 3 s 18; 1982 1st ex.s. c 35 s 11; 1975-'76 2nd ex.s. c 61 s 3.]

**Effective dates—2015 3rd sp.s. c 6:** See note following RCW 82.04.4266.

**Application—2015 3rd sp.s. c 6 ss 2003, 2005, and 2006:** See note following RCW 82.29A.020.

**Application—2010 c 281:** See note following RCW 84.36.010.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.