

**RCW 82.29A.040 Counties and cities authorized to impose tax—**

**Maximum rate—Credit—Collection.** (1) The legislative body of any county or city is hereby authorized to levy and collect 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 within the territorial limits of such county or city. The tax levied by a county under authority of this section shall not exceed six percent and the tax levied by a city shall not exceed four percent of taxable rent. However, any county ordinance levying such tax shall contain a provision allowing a credit against the county tax for the full amount of any city tax imposed upon the same taxable event.

(2) The department of revenue shall perform the collection of such taxes on behalf of such county or city. [2015 3rd sp.s. c 6 s 2006; 1975-'76 2nd ex.s. c 61 s 4.]

**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.