
HOUSE BILL 3065

State of Washington 61st Legislature 2010 Regular Session

By Representatives Parker, Orcutt, Sells, Eddy, and Condotta

Read first time 01/22/10. Referred to Committee on Finance.

1 AN ACT Relating to providing that local sales and use tax changes
2 are made twice annually; and amending RCW 82.14.055.

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

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

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

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

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

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

4 (c) For the purposes of this subsection (3), "services" means
5 retail services such as installing and constructing and retail services
6 such as telecommunications, but does not include services such as
7 tattooing.

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

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