CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5933

Chapter 236, Laws of 2003

58th Legislature
2003 Regular Session

CIGARETTE TAX CONTRACTS

EFFECTIVE DATE: 7/27/03

Passed by the Senate March 16, 2003
YEAS 48  NAYS 0

BRAD OWEN
President of the Senate

Passed by the House April 11, 2003
YEAS 86  NAYS 0

FRANK CHOPP
Speaker of the House of Representatives

MILTON H. DOUMIT JR.
Secretary

Approved May 12, 2003.

FILED
May 12, 2003 - 4:14 p.m.

GARY LOCKE
Governor of the State of Washington

Secretary of State
State of Washington
AN ACT Relating to cigarette tax contracts; and amending RCW 43.06.460.

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

Sec. 1. RCW 43.06.460 and 2002 c 87 s 1 are each amended to read as follows:

(1) The governor is authorized to enter into cigarette tax contracts with the Squaxin Island Tribe, the Nisqually Tribe, Tulalip Tribes, the Muckleshoot Indian Tribe, the Quinault Nation, the Jamestown S'Klallam Indian Tribe, the Port Gamble S'Klallam Tribe, the Stillaguamish Tribe, the Sauk-Suiattle Tribe, the Skokomish Indian Tribe, the Yakama Nation, the Suquamish Tribe, the Nooksack Indian Tribe, the Lummi Nation, the Chehalis Confederated Tribes, the Upper Skagit Tribe, the Snoqualmie Tribe, the Swinomish Tribe, the Samish Indian Nation, the Quileute Tribe, and the Kalispel Tribe. Each contract adopted under this section shall provide that the tribal cigarette tax rate be one hundred percent of the state cigarette and state and local sales and use taxes within three years of enacting the tribal tax and shall be set no lower than eighty percent of the state cigarette and state and local sales and use taxes during the three-year
phase-in period. The three-year phase-in period shall be shortened by three months each quarter the number of cartons of nontribal manufactured cigarettes is at least ten percent or more than the quarterly average number of cartons of nontribal manufactured cigarettes from the six-month period preceding the imposition of the tribal tax under the contract. Sales at a retailer operation not in existence as of the date a tribal tax under this section is imposed are subject to the full rate of the tribal tax under the contract. The tribal cigarette tax is in lieu of the state cigarette and state and local sales and use taxes, as provided in RCW 43.06.455(3).

(2) A cigarette tax contract under this section is subject to RCW 43.06.455.

Passed by the Senate March 16, 2003.
Passed by the House April 11, 2003.
Approved by the Governor May 12, 2003.
Filed in Office of Secretary of State May 12, 2003.