
SENATE BILL 5814

State of Washington

59th Legislature

2005 Regular Session

By Senators Prentice, Swecker, Rasmussen and Kohl-Welles; by request of Department of Revenue

Read first time 02/08/2005. Referred to Committee on Ways & Means.

1 AN ACT Relating to adding additional tribes with whom the governor
2 may contract with under RCW 43.06.460; and amending RCW 43.06.460.

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

4 **Sec. 1.** RCW 43.06.460 and 2003 c 236 s 1 are each amended to read
5 as follows:

6 (1) The governor is authorized to enter into cigarette tax
7 contracts with the Squaxin Island Tribe, the Nisqually Tribe, Tulalip
8 Tribes, the Muckleshoot Indian Tribe, the Quinault Nation, the
9 Jamestown S'Klallam Indian Tribe, the Port Gamble S'Klallam Tribe, the
10 Stillaguamish Tribe, the Sauk-Suiattle Tribe, the Skokomish Indian
11 Tribe, the Yakama Nation, the Suquamish Tribe, the Nooksack Indian
12 Tribe, the Lummi Nation, the Chehalis Confederated Tribes, the Upper
13 Skagit Tribe, the Snoqualmie Tribe, the Swinomish Tribe, the Samish
14 Indian Nation, the Quileute Tribe, (~~and~~) the Kalispel Tribe, the
15 Confederated Tribes of the Colville Reservation, the Cowlitz Indian
16 Tribe, the Lower Elwha Klallam Tribe, and the Makah Tribe. Each
17 contract adopted under this section shall provide that the tribal
18 cigarette tax rate be one hundred percent of the state cigarette and
19 state and local sales and use taxes within three years of enacting the

1 tribal tax and shall be set no lower than eighty percent of the state
2 cigarette and state and local sales and use taxes during the three-year
3 phase-in period. The three-year phase-in period shall be shortened by
4 three months each quarter the number of cartons of nontribal
5 manufactured cigarettes is at least ten percent or more than the
6 quarterly average number of cartons of nontribal manufactured
7 cigarettes from the six-month period preceding the imposition of the
8 tribal tax under the contract. Sales at a retailer operation not in
9 existence as of the date a tribal tax under this section is imposed are
10 subject to the full rate of the tribal tax under the contract. The
11 tribal cigarette tax is in lieu of the state cigarette and state and
12 local sales and use taxes, as provided in RCW 43.06.455(3).

13 (2) A cigarette tax contract under this section is subject to RCW
14 43.06.455.

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