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SENATE BILL 5511

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State of Washington                      64th Legislature                      2015 Regular Session

By Senators Braun, Baumgartner, Rivers, Angel, Bailey, and Honeyford

Read first time 01/22/15. Referred to Committee on Ways & Means.

1            AN ACT Relating to reducing the frequency of local sales and use  
2 tax changes; 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~~) may take effect  
8 (a) no sooner than seventy-five days after the department receives  
9 notice of the change and (b) only on the first day of January, April,  
10 or 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~~) may take effect (a) no sooner than thirty days after  
14 the department receives notice of the change and (b) only on the  
15 first day of a month.

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

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

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

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

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