

**RCW 82.16.020 Public utility tax imposed—Additional tax imposed—Deposit of moneys.** (1) There is levied and collected from every person a tax for the act or privilege of engaging within this state in any one or more of the businesses herein mentioned. The tax is equal to the gross income of the business, multiplied by the rate set out after the business, as follows:

(a) Express, sewerage collection, and telegraph businesses: Three and six-tenths percent;

(b) Light and power business: Three and sixty-two one-hundredths percent;

(c) Gas distribution business: Three and six-tenths percent;

(d) Urban transportation business: Six-tenths of one percent;

(e) Vessels under sixty-five feet in length, except tugboats, operating upon the waters within the state: Six-tenths of one percent;

(f) Motor transportation, railroad, railroad car, and tugboat businesses, and all public service businesses other than ones mentioned above: One and eight-tenths of one percent;

(g) Water distribution business: Four and seven-tenths percent;

(h) Log transportation business: One and twenty-eight one-hundredths percent. The reduced rate established in this subsection (1)(h) is not subject to the ten-year expiration provision in RCW 82.32.805(1)(a).

(2) An additional tax is imposed equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under subsection (1) of this section.

(3) Twenty percent of the moneys collected under subsection (1) of this section on water distribution businesses and sixty percent of the moneys collected under subsection (1) of this section on sewerage collection businesses must be deposited in the education legacy trust account created in RCW 83.100.230 from July 1, 2013, through June 30, 2023, and thereafter in the public works assistance account created in RCW 43.155.050. [2017 3rd sp.s. c 10 s 14; 2015 3rd sp.s. c 6 s 703; 2013 2nd sp.s. c 9 s 7; 2011 1st sp.s. c 48 s 7033; 2011 1st sp.s. c 48 s 7032; (2009 c 469 s 702 expired June 30, 2013); 1996 c 150 s 2; 1989 c 302 s 204; 1986 c 282 s 14; 1985 c 471 s 10; 1983 2nd ex.s. c 3 s 13; 1982 2nd ex.s. c 5 s 1; 1982 1st ex.s. c 35 s 5; 1971 ex.s. c 299 s 12; 1967 ex.s. c 149 s 24; 1965 ex.s. c 173 s 21; 1961 c 293 s 13; 1961 c 15 s 82.16.020. Prior: 1959 ex.s. c 3 s 16; 1939 c 225 s 19; 1935 c 180 s 36; RRS s 8370-36.]

**Effective date—Tax preference performance statement—2015 3rd sp.s. c 6 ss 702 and 703:** See notes following RCW 82.16.010.

**Intent—Effective dates—2013 2nd sp.s. c 9:** See notes following RCW 28A.150.220.

**Effective date—2011 1st sp.s. c 48:** See note following RCW 39.35B.050.

**Effective date—2009 c 469:** See note following RCW 82.08.962.

**Expiration date—2009 c 469 ss 701 and 702:** See note following RCW 82.16.010.

**Effective date—1996 c 150:** See note following RCW 82.16.010.

**Finding, purpose—1989 c 302:** See note following RCW 82.04.120.

**Severability—Effective date—1985 c 471:** See notes following RCW 82.04.260.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.

**Effective date—1982 2nd ex.s. c 5:** "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect August 1, 1982." [1982 2nd ex.s. c 5 s 2.]

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.