

**RCW 35.21.851 Taxation of chamber of commerce, similar business for operation of parking/business improvement area.** (1) A city shall not impose a gross receipts tax on amounts received by a chamber of commerce or other similar business association for administering the operation of a parking and business improvement area within the meaning of RCW 35.87A.110.

(2) For the purposes of this section, the following definitions apply:

(a) "Gross receipts tax" means a tax measured by gross proceeds of sales, gross income of the business, or value proceeding or accruing.

(b) "City" includes cities, code cities, and towns. [2005 c 476 § 2.]