

**HB 2260 - DIGEST**

Declares that for the purposes of administration and collection under chapter 35.102 RCW, municipal business and occupation and public utility tax classifications are to be uniform to the extent determined by the department with the state business and occupation and public utility tax classifications. Such classifications are to be determined by the department in consultation with the cities and the association of Washington businesses.

Provides that all business and occupation taxes and public utility taxes imposed by a city are to be collected and administered by the department of revenue as provided in this act and in accordance with the provisions of chapter 82.32 RCW.

Requires the department to conduct a study of the net fiscal impacts of this act, with particular emphasis on the revenue impacts of developing uniform classifications for public utility taxes collected under chapter 35.102 RCW and the standardization of reporting thresholds. In conducting the study, the department shall consult with the cities and association of Washington businesses. The department shall report the final results of the study to the fiscal committees of the legislature by November 30, 2007. Such report must include the department's recommendations to address any adverse revenue impacts to local jurisdictions.