

**RCW 35.102.1301 Municipal business and occupation tax—Study of potential net fiscal impacts.** (1) The department of revenue shall conduct a study of the net fiscal impacts of chapter 79, Laws of 2003, with particular emphasis on the revenue impacts of the apportionment and allocation method contained in RCW 35.102.130 and any revenue impact resulting from the increased uniformity and consistency provided through the model ordinance. In conducting the study, the department shall use, and regularly consult with, a committee composed of an equal representation from interested business representatives and from a representative sampling of cities imposing business and occupation taxes. The department shall report the final results of the study to the governor and the fiscal committees of the legislature by November 30, 2005. In addition, the department shall provide progress reports to the governor and the fiscal committees of the legislature on November 30, 2003, and November 30, 2004. As part of its report, the department shall examine and recommend options to address any adverse revenue impacts to local jurisdictions.

(2) For the purposes of this section, "net fiscal impacts" means accounting for the potential of both positive and negative fiscal impacts on local jurisdictions that may result from chapter 79, Laws of 2003.

(3) It is the intent of the legislature through this study to provide accurate fiscal impact analysis and recommended options to alleviate revenue impacts from chapter 79, Laws of 2003 so as to allow local jurisdictions to anticipate and appropriately address any potential adverse revenue impacts from chapter 79, Laws of 2003.  
[2003 c 79 § 15.]