

**RCW 35.102.140 Municipal business and occupation tax—  
Implementation by cities—Contingent authority.** Cities imposing business and occupation taxes must comply with all requirements of RCW 35.102.020 through 35.102.130 by December 31, 2004. A city that has not complied with the requirements of RCW 35.102.020 through 35.102.130 by December 31, 2004, may not impose a tax that is imposed by a city on the privilege of engaging in business activities. Cities imposing business and occupation taxes after December 31, 2004, must comply with RCW 35.102.020 through 35.102.130. [2003 c 79 § 14.]