

**RCW 35.21.715 Taxes on network telephone services.**

Notwithstanding RCW 35.21.714 or 35A.82.060, any city or town which imposes a tax upon business activities measured by gross receipts or gross income from sales, may impose such tax on that portion of network telephone service, as defined in RCW 82.16.010, which represents charges to another telecommunications company, as defined in RCW 80.04.010, for connecting fees, switching charges, or carrier access charges relating to intrastate toll services, or charges for network telephone service that is purchased for the purpose of resale. Such tax shall be levied at the same rate as is applicable to other competitive telephone service as defined in RCW 82.04.065. [2007 c 6 § 1019; 1989 c 103 § 2; 1986 c 70 § 2.]

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.

**Severability—1989 c 103:** See note following RCW 35.21.714.

**Effective date—1986 c 70 §§ 1, 2, 4, and 5:** See note following RCW 35.21.714.