

**RCW 82.29A.080 Counties and cities to contract with state for administration and collection—Local leasehold excise tax account.**

The counties and cities shall contract, prior to the effective date of an ordinance imposing a leasehold excise tax, with the department of revenue for administration and collection. The department of revenue shall deduct a percentage amount, as provided by such contract, not to exceed two percent of the taxes collected, for administration and collection expenses incurred by the department. The remainder of any portion of any tax authorized by RCW 82.29A.040, which is collected by the department of revenue, must be remitted to the state treasurer who shall deposit the funds in the local leasehold excise tax account hereby created in the state treasury. Moneys in the local leasehold excise tax account may be spent only for distribution to counties and cities imposing a leasehold excise tax. [2008 c 86 § 401; 2002 c 371 § 925; 1985 c 57 § 84; 1981 2nd ex.s. c 4 § 8; 1975-'76 2nd ex.s. c 61 § 8.]

**Severability—Savings—Part headings not law—2008 c 86:** See notes following RCW 82.14.030.

**Severability—Effective date—2002 c 371:** See notes following RCW 9.46.100.

**Effective date—1985 c 57:** See note following RCW 18.04.105.

**Severability—1981 2nd ex.s. c 4:** See note following RCW 43.30.325.