

**RCW 35.21.717 Taxation of internet access—Moratorium.** A city or town may tax internet access providers under generally applicable business taxes or fees, at a rate not to exceed the rate applied to a general service classification. For the purposes of this section, "internet access" has the same meaning as in RCW 82.04.297. [2009 c 535 s 1101; 2004 c 154 s 1; 2002 c 181 s 1; 1999 c 307 s 1; 1997 c 304 s 2.]

**Intent—Construction—2009 c 535:** See notes following RCW 82.04.192.

**Findings—1997 c 304:** "The legislature finds that the newly emerging business of providing internet service is providing widespread benefits to all levels of society. The legislature further finds that this business is important to our state's continued growth in the high-technology sector of the economy and that, as this industry emerges, it should not be burdened by new taxes that might not be appropriate for the type of service being provided. The legislature further finds that there is no clear statutory guidance as to how internet services should be classified for tax purposes and intends to ratify the state's current treatment of such services." [1997 c 304 s 1.]

**Severability—1997 c 304:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 304 s 6.]

**Effective date—1997 c 304:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 9, 1997]." [1997 c 304 s 7.]