

**RCW 35A.82.050 License fees or taxes upon certain business activities to be at single uniform rate.** Any code city which imposes a license fee or tax upon business activities consisting of the making of retail sales of tangible personal property which are measured by gross receipts or gross income from such sales, shall impose such tax at a single uniform rate upon all such business activities. This section shall not apply to any business activities subject to the tax imposed by chapter 82.16 RCW. For purposes of this section, the providing to consumers of competitive telephone service, as defined in RCW 82.04.065, or the providing of payphone service as defined in RCW 35.21.710, shall be subject to tax at the same rate as business activities consisting of the making of retail sales of tangible personal property. [2002 c 179 s 3; 1983 2nd ex.s. c 3 s 34; 1981 c 144 s 7; 1972 ex.s. c 134 s 7.]

**Effective date—2002 c 179:** See note following RCW 35.21.710.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.

**Intent—Severability—Effective date—1981 c 144:** See notes following RCW 82.16.010.