

**RCW 82.08.064 Tax rate changes.** (1) A sales and use tax rate change under this chapter or chapter 82.12 RCW shall be imposed (a) no sooner than seventy-five days after its enactment into law and (b) only on the first day of January, April, July, or October.

(2) Subsection (1) of this section does not apply to the tax rate change in section 301, chapter 361, Laws of 2003.

(3) (a) A sales and use tax rate increase under this chapter or chapter 82.12 RCW imposed on services applies to the first billing period starting on or after the effective date of the increase.

(b) A sales and use tax rate decrease under this chapter or chapter 82.12 RCW imposed on services applies to bills rendered on or after the effective date of the decrease.

(c) For the purposes of this subsection (3), "services" means retail services such as installing and constructing and retail services such as telecommunications, but does not include services such as tattooing. [2003 c 361 s 304; 2003 c 168 s 205; 2000 c 104 s 3.]

**Reviser's note:** This section was amended by 2003 c 168 s 205 and by 2003 c 361 s 304, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Application—Local service ending after August 1, 2013—2013 2nd sp.s. c 8:** See note following RCW 82.08.0289.

**Findings—2003 c 361:** See note following RCW 82.38.030.

**Effective dates—2003 c 361:** See note following RCW 82.08.020.

**Effective dates—Part headings not law—2003 c 168:** See notes following RCW 82.08.010.

**Findings—Intent—Effective date—2000 c 104:** See notes following RCW 82.14.055.