

**RCW 82.14.070 Uniformity—Rule making—Model ordinance.** (1) It is the intent of this chapter that any local sales and use tax adopted pursuant to this chapter be identical to the state sales and use tax, unless otherwise prohibited by federal law, and with other local sales and use taxes adopted pursuant to this chapter.

(2) It is further the intent of this chapter that the local sales and use tax shall be imposed upon an individual taxable event simultaneously with the imposition of the state sales or use tax upon the same taxable event. The rule making powers of the state department of revenue contained in RCW 82.08.060 and 82.32.300 shall be applicable to this chapter. The department shall, as soon as practicable, and with the assistance of the appropriate associations of county prosecutors and city attorneys, draft a model resolution and ordinance.

(3) Except as otherwise provided by law, all state sales and use tax exemptions, credits, and deductions apply in an identical manner to local sales and use taxes adopted pursuant to this chapter or other provision of law. [2023 c 374 s 11; 2003 c 168 s 202; 2000 c 104 s 5; 1970 ex.s. c 94 s 10.]

**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.