RCW 35.21.706  Imposition or increase of business and occupation
tax—Referendum procedure required—Exclusive procedure. Every city
and town first imposing a business and occupation tax or increasing
the rate of the tax after April 22, 1983, shall provide for a
referendum procedure to apply to an ordinance imposing the tax or
increasing the rate of the tax. This referendum procedure shall
specify that a referendum petition may be filed within seven days of
passage of the ordinance with a filing officer, as identified in the
ordinance. Within ten days, the filing officer shall confer with the
petitioner concerning form and style of the petition, issue the
petition an identification number, and secure an accurate, concise,
and positive ballot title from the designated local official. The
petitioner shall have thirty days in which to secure the signatures of
not less than fifteen percent of the registered voters of the city, as
of the last municipal general election, upon petition forms which
contain the ballot title and the full text of the measure to be
referred. The filing officer shall verify the sufficiency of the
signatures on the petition and, if sufficient valid signatures are
properly submitted, shall certify the referendum measure to the next
election ballot within the city or at a special election ballot as
provided pursuant to RCW 35.17.260(2).

This referendum procedure shall be exclusive in all instances for
any city ordinance imposing a business and occupation tax or
increasing the rate of the tax and shall supersede the procedures
provided under chapters 35.17 and 35A.11 RCW and all other statutory
or charter provisions for initiative or referendum which might
otherwise apply.  [1983 c 99 § 6.]