RCW 35.21.714  License fees or taxes on telephone business—
Imposition on certain gross revenues authorized—Limitations.  (1) Any
city which imposes a license fee or tax upon the business activity of
engaging in the telephone business which is measured by gross receipts
or gross income may impose the fee or tax, if it desires, on one
hundred percent of the total gross revenue derived from intrastate
toll telephone services subject to the fee or tax: PROVIDED, That the
city shall not impose the fee or tax on that portion of network
telephone service which represents charges to another
telecommunications company, as defined in RCW 80.04.010, for
connecting fees, switching charges, or carrier access charges relating
to intrastate toll telephone services, or for access to, or charges
for, interstate services, or charges for network telephone service
that is purchased for the purpose of resale, or charges for mobile
telecommunications services provided to customers whose place of
primary use is not within the city.

(2) Any city that imposes a license tax or fee under subsection
(1) of this section has the authority, rights, and obligations of a
taxing jurisdiction as provided in RCW 82.32.490 through 82.32.510.
(3) The definitions in RCW 82.04.065 and 82.16.010 apply to this
section. [2007 c 6 § 1018; 2007 c 6 § 1017; 2002 c 67 § 9; 1989 c 103
§ 1; 1986 c 70 § 1; 1983 2nd ex.s. c 3 § 37; 1981 c 144 § 10.]

Contingent effective date—2007 c 6 §§ 1003, 1006, 1014, and
1018: See note following RCW 82.04.065.

Part headings not law—Savings—Effective date—Severability—2007
 c 6: See notes following RCW 82.32.020.


Finding—Effective date—2002 c 67: See notes following RCW
82.04.530.

Severability—1989 c 103: "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." [1989 c 103 § 5.]

Effective date—1986 c 70 §§ 1, 2, 4, and 5: "Sections 1, 2, 4,
and 5 of this act shall take effect on January 1, 1987." [1986 c 70 §
8.]

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.