- 2 **HB 2748** S COMM AMD
- 3 By Committee on Government Operations

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- 5 Strike everything after the enacting clause and insert the
- 6 following:
- 7 "NEW SECTION. Sec. 1. It is the intent of the legislature to
- 8 promote the creation and retention of jobs in distressed rural areas.
- 9 To that end, this act allows counties to provide public facilities that
- 10 will attract and retain businesses, thereby creating and maintaining
- 11 jobs.
- 12 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 36.70A RCW
- 13 to read as follows:
- 14 (1) A rural distressed county planning under RCW 36.70A.040 may
- 15 adopt an ordinance authorizing development of new industrial areas that
- 16 are not subject to RCW 36.70A.070(5)(c) (ii) and (iii) and (d)(iv).
- 17 Any development authorized under this section is subject to RCW
- 18 36.70A.070(5)(c) (iv) and (v).
- 19 (2) "Rural distressed county" means a county in which the average
- 20 level of unemployment for the preceding three years exceeds the average
- 21 state unemployment for those years by twenty percent.
- NEW SECTION. Sec. 3. A new section is added to chapter 82.14 RCW
- 23 to read as follows:
- 24 (1) For counties not collecting a tax under RCW 82.14.370, the
- 25 legislative authority of a rural distressed county may impose a sales
- 26 and use tax in accordance with the terms of this chapter. The tax is
- 27 in addition to other taxes authorized by law and shall be collected
- 28 from those persons who are taxable by the state under chapters 82.08
- 29 and 82.12 RCW upon the occurrence of any taxable event within the
- 30 county. The rate of tax shall not exceed 0.12 percent of the selling
- 31 price in the case of a sales tax or value of the article used in the
- 32 case of a use tax.
- 33 (2) The tax imposed under subsection (1) of this section shall be
- 34 deducted from the amount of tax otherwise required to be collected or

- 1 paid over to the department of revenue under chapter 82.08 or 82.12 2 RCW. The department of revenue shall perform the collection of such 3 taxes on behalf of the county at no cost to the county.
- 4 (3) Moneys collected under this section shall only be used for the purpose of financing qualifying public facilities in rural distressed 5 counties. The public facility must be listed as an item in the capital 6 facilities element of the comprehensive plan for those counties 7 planning under RCW 36.70A.040, or, for those counties who do not plan 8 under the growth management act, the public facility must be listed in 9 10 the county's capital facilities plan. For the purposes of this section, "qualifying public facilities" means bridges, roads, domestic 11 and industrial water systems, sanitary and storm sewer systems, 12 13 railroads, electrical and natural gas services, and delineation and mitigation of the wetlands issues related to the public facilities, in 14 15 the state of Washington.
- (4) No tax may be collected under this section before July 1, 1998.

 No tax may be collected under this section by a county more than
 twenty-five years after the date that a tax is first imposed under this
 section.
- 20 (5) For purposes of this section, "rural distressed county" means 21 a county that meets the definition in section 2(2) of this act in the 22 year in which a tax is first imposed under this section."

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On page 1, line 2 of the title, after "areas;" strike the remainder of the title and insert "adding a new section to chapter 36.70A RCW; adding a new section to chapter 82.14 RCW; and creating a new section."

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