
HOUSE BILL 1334

State of Washington

56th Legislature

1999 Regular Session

By Representative Dunn

Read first time 01/21/1999. Referred to Committee on Finance.

1 AN ACT Relating to a sales tax on new residential construction;
2 adding a new section to chapter 82.14 RCW; providing an effective date;
3 and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 (1) The legislative body of any county or any city is authorized to
8 levy and collect a special excise tax not to exceed six and one-half
9 percent on the sale of materials used in the construction of new
10 residential dwelling units, or to sales or charges made for labor and
11 services rendered in respect to installing such materials in new
12 residential dwelling units.

13 (2) The tax imposed under subsection (1) of this section shall be
14 deducted from the amount of tax otherwise required to be collected or
15 paid over to the department under chapter 82.08 or 82.12 RCW. The
16 department shall perform the collection of the taxes on behalf of the
17 county or city at no cost to the county or city.

1 (3) Moneys collected under this section shall only be used for the
2 purpose of financing public facilities in the county or city where it
3 was collected.

4 (4) Any county ordinance or resolution adopted under this section
5 shall contain a provision allowing a credit against the county tax for
6 the full amount of any city tax imposed under this section upon the
7 same taxable event.

8 (5) As used in this section:

9 (a) "Residential dwelling units" means a structure that consists of
10 one or more dwellings that contain living facilities, including
11 provisions for sleeping, eating, cooking, and sanitation.

12 (b) "Public facilities" has the same meaning as in RCW 36.70A.030.

13 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and takes effect
16 July 1, 1999.

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