
SENATE BILL 6040

State of Washington

56th Legislature

1999 Regular Session

By Senators B. Sheldon, T. Sheldon, Oke, Haugen, Hale, Rasmussen and Kohl-Welles

Read first time 02/24/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to making counties with sudden federal employment
2 losses eligible for the distressed county sales tax credit; and
3 amending RCW 82.14.370.

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

5 **Sec. 1.** RCW 82.14.370 and 1998 c 55 s 6 are each amended to read
6 as follows:

7 (1) The legislative authority of a distressed county may impose a
8 sales and use tax in accordance with the terms of this chapter. The
9 tax is in addition to other taxes authorized by law and shall be
10 collected from those persons who are taxable by the state under
11 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
12 within the county. The rate of tax shall not exceed 0.04 percent of
13 the selling price in the case of a sales tax or value of the article
14 used in the case of a use tax.

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

1 (3) Moneys collected under this section shall only be used for the
2 purpose of financing public facilities in rural counties.

3 (4) No tax may be collected under this section before July 1, 1998.
4 No tax may be collected under this section by a county more than
5 twenty-five years after the date that a tax is first imposed under this
6 section.

7 (5) For purposes of this section, "distressed county" means:

8 (a) A county in which the average level of unemployment for the
9 three years before the year in which a tax is first imposed under this
10 section exceeds the average state unemployment for those years by
11 twenty percent; or

12 (b) A county where federal employment is more than three thousand
13 five hundred persons fewer than in the previous calendar year as
14 verified by the Washington state employment security department. A
15 county qualifying under this subsection may levy the sales and use tax
16 for a period of five years.

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