
SENATE BILL 6423

State of Washington

56th Legislature

2000 Regular Session

By Senators Patterson, Gardner, Costa, Winsley, Spanel, Hale, Sellar, Shin, Haugen and Wojahn

Read first time 01/17/2000. Referred to Committee on State & Local Government.

1 AN ACT Relating to funding for implementation of capital facilities
2 plans by counties and cities under the growth management act; and
3 adding a new section to chapter 82.14 RCW.

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) Subject to the conditions in subsections (2) through (4) of
8 this section, the legislative body of a county or city, through
9 ordinance or resolution, may impose a sales and use tax in accordance
10 with the terms of this chapter. The tax is in addition to other taxes
11 authorized by law and shall be collected on the sale of or charge made
12 for new construction. The tax shall be deducted from the amount of tax
13 otherwise required to be collected or paid over to the department of
14 revenue under chapter 82.08 or 82.12 RCW.

15 (2) The rate of tax shall not exceed one percent of the selling
16 price in the case of a sales tax or value of the article used in the
17 case of a use tax.

18 (3) A county or city may impose the tax authorized under subsection
19 (1) of this section only if it meets the following requirements:

- 1 (a) The county or city is planning under RCW 36.70A.040;
- 2 (b) The county or city is in compliance with all deadlines under
3 chapter 36.70A RCW;
- 4 (c) The county or city is not under an order of noncompliance
5 issued by a growth management hearings board;
- 6 (d) The county or city has adopted a capital facilities plan under
7 chapter 36.70A RCW that is consistent with its comprehensive plan; and
- 8 (e) The county or city files with the department a statement signed
9 by the chief executive officer of the county or city that it meets the
10 requirements set forth in (a) through (d) of this subsection.

11 (4) Moneys collected under this section: (a) Must be used for the
12 purpose of implementing a county's or city's capital facilities plan
13 adopted under chapter 36.70A RCW; and (b) shall be used to supplement,
14 and not supplant, any other funds expended by a county or city for the
15 same purpose.

16 NEW SECTION. **Sec. 2.** If any provision of this act or its
17 application to any person or circumstance is held invalid, the
18 remainder of the act or the application of the provision to other
19 persons or circumstances is not affected.

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