
SENATE BILL 6795

State of Washington

56th Legislature

2000 Regular Session

By Senators Haugen, Kline, Gardner, Oke and Patterson; by request of Governor Locke

Read first time 01/28/2000. Referred to Committee on Transportation.

1 AN ACT Relating to authorizing a local option sales and use tax for
2 transit under chapters 35.58, 36.57, and 36.57A RCW for fiscal year
3 2001; adding a new section to chapter 82.14 RCW; creating a new
4 section; and providing an effective date.

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

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

8 (1) A legislative entity authorized to provide public
9 transportation services under chapter 35.58, 36.57, or 36.57A RCW, may
10 impose a sales and use tax in accordance with the terms of this
11 chapter. The tax is in addition to other taxes authorized by law and
12 shall be collected from those persons who are taxable by the state
13 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
14 event within the boundaries of the transportation entity.

15 (2)(a) The rate of tax shall not exceed an amount as calculated
16 under (b) of this subsection, shall be stated as a percent, and is
17 imposed on the selling price in the case of a sales tax or value of the
18 article used in the case of a use tax. The proceeds of this tax shall
19 be used only for public transportation systems and services.

1 (b) The tax rate under (a) of this subsection shall be set at the
2 rate of the transportation entity's sales and use tax as it exists on
3 January 1, 2000, multiplied by twenty-five percent. The result of this
4 calculation is the maximum rate that may be imposed under this section
5 by that transportation entity.

6 (3) The tax imposed under this section shall be deducted from the
7 amount of tax otherwise required to be collected or paid over to the
8 department under chapter 82.08 or 82.12 RCW. The department shall
9 perform the collection of such taxes on behalf of the transportation
10 entity at no cost to the entity.

11 (4) The authority for the tax under this section is effective until
12 June 30, 2001.

13 NEW SECTION. **Sec. 2.** This act shall terminate if a decision by a
14 court of record, from which no appeal has or can be taken, finds that
15 sections 1 and 3, chapter 1, Laws of 2000, are invalid.

16 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2000.

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