

2827

Sponsor(s): Representative Fisher; by request of Governor Locke

Brief Description: Authorizing a local option sales and use tax for transit for fiscal year 2001.

**HB 2827 - DIGEST**

Provides that a legislative entity authorized to provide public transportation services under chapter 35.58, 36.57, or 36.57A RCW, may impose a sales and use tax in accordance with the terms of chapter 82.14 RCW. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the boundaries of the transportation entity.

Provides that the tax rate shall be set at the rate of the transportation entity's sales and use tax as it exists on January 1, 2000, multiplied by twenty-five percent. The result of this calculation is the maximum rate that may be imposed under this act by that transportation entity.

Declares that the authority for the tax under this act is effective until June 30, 2001.

Provides that this act shall terminate if a decision by a court of record, from which no appeal has or can be taken, finds that sections 1 and 3, chapter 1, Laws of 2000, are invalid.