

1 **SB 5082** - H AMD

2 By Representative Barlean and Sehlin

3 Strike everything after the enacting clause and insert the  
4 following:

5 "Sec. 1. RCW 82.14.370 and 1999 c 311 s 101 are each amended to  
6 read as follows:

7 (1) The legislative authority of a rural county may impose a sales  
8 and use tax in accordance with the terms of this chapter. The tax is  
9 in addition to other taxes authorized by law and shall be collected  
10 from those persons who are taxable by the state under chapters 82.08  
11 and 82.12 RCW upon the occurrence of any taxable event within the  
12 county. The rate of tax shall not exceed 0.08 percent of the selling  
13 price in the case of a sales tax or value of the article used in the  
14 case of a use tax, except that for rural counties with population  
15 densities between sixty and one hundred persons per square mile, the  
16 rate shall not exceed 0.04 percent before January 1, 2000.

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

22 (3) Moneys collected under this section shall only be used for the  
23 purpose of financing public facilities in rural counties. The public  
24 facility must be listed as an item in the officially adopted county  
25 overall economic development plan, or the economic development section  
26 of the county's comprehensive plan, or the comprehensive plan of a city  
27 or town located within the county for those counties planning under RCW  
28 36.70A.040. For those counties that do not have an adopted overall  
29 economic development plan and do not plan under the growth management  
30 act, the public facility must be listed in the county's capital  
31 facilities plan or the capital facilities plan of a city or town  
32 located within the county. In implementing this section, the county  
33 shall consult with cities, towns, and port districts located within the  
34 county. For the purposes of this section, "public facilities" means a  
35 project of a rural county for the planning, acquisition, construction,

1 repair, reconstruction, replacement, rehabilitation, or improvement of  
2 bridges, roads, domestic and industrial water facilities, sanitary  
3 sewer facilities, earth stabilization, storm sewer facilities,  
4 railroad, electricity, natural gas, buildings, structures,  
5 telecommunications infrastructure, transportation infrastructure, or  
6 commercial infrastructure, and port facilities, all for the purpose of  
7 private sector job creation or retention in the state of Washington.

8 (4) No tax may be collected under this section before July 1,  
9 1998. No tax may be collected under this section by a county more than  
10 twenty-five years after the date that a tax is first imposed under this  
11 section.

12 (5) For purposes of this section, "rural county" means a county  
13 with a population density of less than one hundred persons per square  
14 mile or a county smaller than two hundred twenty-five square miles as  
15 determined by the office of financial management and published each  
16 year by the department for the period July 1st to June 30th."

**EFFECT:** Allows counties smaller than 225 square miles to use the 0.08 percent local sales tax that is dedicated for public facilities. Requires public facilities financed by the 0.08 percent local sales tax be for the purpose of job creation or retention.