

2 **ESB 5289** - H COMM AMD **ADOPTED 4/11/01**

3 By Committee on

4

5 Strike everything after the enacting clause and insert the  
6 following:

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

9 (1) The legislative authority of a rural county may impose a sales  
10 and use tax in accordance with the terms of this chapter. The tax is  
11 in addition to other taxes authorized by law and shall be collected  
12 from those persons who are taxable by the state under chapters 82.08  
13 and 82.12 RCW upon the occurrence of any taxable event within the  
14 county. The rate of tax shall not exceed 0.08 percent of the selling  
15 price in the case of a sales tax or value of the article used in the  
16 case of a use tax(~~(, except that for rural counties with population~~  
17 ~~densities between sixty and one hundred persons per square mile, the~~  
18 ~~rate shall not exceed 0.04 percent before January 1, 2000))~~). No tax  
19 may be collected under this section by a county more than twenty-five  
20 years after the date that a tax is first imposed under this section.

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

26 (3) Moneys collected under this section shall only be used for the  
27 purpose of private sector job creation or retention by financing the  
28 acquisition, construction, rehabilitation, alteration, expansion, or  
29 improvements and related costs of public facilities in rural counties.  
30 The public facility must be listed as an item in the officially adopted  
31 county overall economic development plan, or the economic development  
32 section of the county's comprehensive plan, or the comprehensive plan  
33 of a city or town located within the county for those counties planning  
34 under RCW 36.70A.040. For those counties that do not have an adopted  
35 overall economic development plan and do not plan under the growth  
36 management act, the public facility must be listed in the county's

1 capital facilities plan or the capital facilities plan of a city or  
2 town located within the county. In implementing this section, the  
3 county shall consult with cities, towns, and port districts located  
4 within the county. (~~For the purposes of~~)

5 (4) The definitions in this subsection apply throughout this  
6 section((7)).

7 (a) "Public facilities" means bridges, roads, domestic and  
8 industrial water facilities, sanitary sewer facilities, earth  
9 stabilization, storm sewer facilities, railroad, electricity, natural  
10 gas, buildings, structures, telecommunications infrastructure,  
11 transportation infrastructure, or commercial infrastructure, and port  
12 facilities in the state of Washington. "Public facilities" do not  
13 include electric generation or distribution facilities.

14 (~~((4) No tax may be collected under this section before July 1,~~  
15 ~~1998. No tax may be collected under this section by a county more than~~  
16 ~~twenty-five years after the date that a tax is first imposed under this~~  
17 ~~section.~~

18 ~~(5) For purposes of this section,)~~

19 (b) "Related costs" may include development of land and  
20 improvements for public facilities, project-specific environmental,  
21 capital facilities, land use, permitting, feasibility and marketing  
22 studies and plans, project design, site planning and analysis, and  
23 project debt and revenue impact analysis.

24 (c) "Rural county" means a county with a population density of less  
25 than one hundred persons per square mile as determined by the office of  
26 financial management and published each year by the department for the  
27 period July 1st to June 30th."

28 Correct the title.

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