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SENATE BILL 5082

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State of Washington

57th Legislature

2001 Regular Session

By Senators Haugen, T. Sheldon, Rasmussen and Gardner

Read first time 01/10/2001. Referred to Committee on Economic Development & Telecommunications.

1 AN ACT Relating to defining rural counties for purposes of sales  
2 and use tax for public facilities; and amending RCW 82.14.370.

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

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

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

16 (2) The tax imposed under subsection (1) of this section shall be  
17 deducted from the amount of tax otherwise required to be collected or  
18 paid over to the department of revenue under chapter 82.08 or 82.12

1 RCW. The department of revenue shall perform the collection of such  
2 taxes on behalf of the county at no cost to the county.

3 (3) Moneys collected under this section shall only be used for the  
4 purpose of financing public facilities in rural counties. The public  
5 facility must be listed as an item in the officially adopted county  
6 overall economic development plan, or the economic development section  
7 of the county's comprehensive plan, or the comprehensive plan of a city  
8 or town located within the county for those counties planning under RCW  
9 36.70A.040. For those counties that do not have an adopted overall  
10 economic development plan and do not plan under the growth management  
11 act, the public facility must be listed in the county's capital  
12 facilities plan or the capital facilities plan of a city or town  
13 located within the county. In implementing this section, the county  
14 shall consult with cities, towns, and port districts located within the  
15 county. For the purposes of this section, "public facilities" means  
16 bridges, roads, domestic and industrial water facilities, sanitary  
17 sewer facilities, earth stabilization, storm sewer facilities,  
18 railroad, electricity, natural gas, buildings, structures,  
19 telecommunications infrastructure, transportation infrastructure, or  
20 commercial infrastructure, and port facilities in the state of  
21 Washington.

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

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

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