
SENATE BILL 6842

State of Washington 57th Legislature

2002 Regular Session

By Senators Jacobsen and Kohl-Welles

Read first time 03/14/2002. Referred to Committee on Ways & Means.

1 AN ACT Relating to a temporary increase in the sales and use tax;
2 amending RCW 82.08.020 and 82.08.064; and declaring an emergency.

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

4 **Sec. 1.** RCW 82.08.020 and 2000 2nd sp.s. c 4 s 1 are each amended
5 to read as follows:

6 (1) There is levied and there shall be collected a tax on each
7 retail sale in this state equal to six and five-tenths percent of the
8 selling price, except that the rate shall be seven and one-tenth
9 percent of the selling price for the period May 1, 2002, through June
10 30, 2003.

11 (2) There is levied and there shall be collected an additional tax
12 on each retail car rental, regardless of whether the vehicle is
13 licensed in this state, equal to five and nine-tenths percent of the
14 selling price. The revenue collected under this subsection shall be
15 deposited in the multimodal transportation account created in RCW
16 47.66.070.

17 (3) The taxes imposed under this chapter shall apply to successive
18 retail sales of the same property.

1 (4) The rates provided in this section apply to taxes imposed under
2 chapter 82.12 RCW as provided in RCW 82.12.020.

3 **Sec. 2.** RCW 82.08.064 and 2000 c 104 s 3 are each amended to read
4 as follows:

5 (1) A sales and use tax rate change under this chapter or chapter
6 82.12 RCW shall be imposed (~~((+1))~~) (a) no sooner than seventy-five days
7 after its enactment into law and (~~((+2))~~) (b) only on the first day of
8 January, April, July, or October.

9 (2) Subsection (1) of this section does not apply to the temporary
10 tax rate change under section 1 of this act.

11 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
12 preservation of the public peace, health, or safety, or support of the
13 state government and its existing public institutions, and takes effect
14 immediately.

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