
HOUSE BILL 1078

State of Washington 58th Legislature 2003 Regular Session

By Representatives Eickmeyer, Cairnes, Gombosky, Haigh, McDermott, Berkey, Clements and Quall

Read first time 01/15/2003. Referred to Committee on Finance.

1 AN ACT Relating to authorizing additional county sales and use tax
2 authority; adding a new section to chapter 82.14 RCW; providing an
3 effective date; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 (1) A sales and use tax may be fixed and imposed in accordance with
8 the terms of this chapter if:

9 (a) A county legislative authority submits an authorizing
10 proposition to the county voters, and the proposition is approved by a
11 majority of persons voting on the proposition; or

12 (b) A petition proposing the imposition of a sales and use tax is
13 filed with the county auditor, the petition is signed by a number of
14 voters equal to at least ten percent of the number of voters in the
15 county voting at the last preceding general election, and, after
16 meeting these requirements, an authorizing proposition is submitted to
17 the county voters and approved by a majority of persons voting on the
18 proposition.

1 (2) A ballot proposition under subsection (1)(a) or (b) of this
2 section must be submitted to the voters of the county at the next
3 general election occurring at least sixty days after a county
4 legislative authority has adopted a resolution to impose the tax under
5 subsection (1)(a) of this section, or a petition has been filed under
6 subsection (1)(b) of this section. A county legislative authority may
7 authorize a special election prior to this general election if it has
8 been called for this purpose by the authority.

9 (3) The tax authorized in this section shall be in addition to any
10 other taxes authorized by law and shall be collected from those persons
11 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
12 the occurrence of any taxable event within the county. The rate of tax
13 shall equal three-tenths of one percent of the selling price in the
14 case of a sales tax, or value of the article used, in the case of a use
15 tax.

16 (4) A plan for the expenditure of the sales and use tax proceeds
17 shall be prepared by the county legislative authority at least sixty
18 days before the election if the proposal is initiated by the county
19 legislative authority, or within six months after the tax has been
20 approved by the voters if the proposal is initiated by petition. The
21 plan may include a provision to allow the distribution of up to ten
22 percent of the proceeds from the tax to the cities within the county.
23 Prior to the adoption of this plan, the elected officials of cities
24 located within the county shall be consulted and a public hearing shall
25 be held to obtain public input. The proceeds of the tax must be
26 expended in conformance with this plan.

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

32 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
33 preservation of the public peace, health, or safety, or support of the
34 state government and its existing public institutions, and takes effect
35 July 1, 2003.

--- END ---