

5439

Sponsor(s): Senator Jacobsen

Brief Description: Imposing a tax on nonresident athletes.

**SB 5439 - DIGEST**

Provides that a tax equal to one percent of the income determined under this act is imposed on an individual who is a nonresident of Washington and who is an athlete or entertainer.

Provides that revenue collected under this act will be deposited in the youth athletic facility account created in RCW 43.99N.060.

Declares that this tax shall not take effect unless a state income tax is approved by the voters of Washington state.