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SENATE BILL 6031

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State of Washington

59th Legislature

2005 Regular Session

By Senators Swecker, Jacobsen and Oke

Read first time 02/23/2005. Referred to Committee on Natural Resources, Ocean & Recreation.

1 AN ACT Relating to an additional sales and use tax for the  
2 renovation and maintenance of state parks facilities; amending RCW  
3 82.08.020; adding a new section to chapter 82.12 RCW; adding a new  
4 section to chapter 79A.05 RCW; providing an expiration date; and  
5 providing for submission of this act to a vote of the people.

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

7 **Sec. 1.** RCW 82.08.020 and 2003 c 361 s 301 are each amended to  
8 read as follows:

9 (1) There is levied and there shall be collected a tax on each  
10 retail sale in this state equal to six and five-tenths percent of the  
11 selling price.

12 (2) There is levied and there shall be collected an additional tax  
13 on each retail car rental, regardless of whether the vehicle is  
14 licensed in this state, equal to five and nine-tenths percent of the  
15 selling price. The revenue collected under this subsection shall be  
16 deposited in the multimodal transportation account created in RCW  
17 47.66.070.

18 (3) Beginning July 1, 2003, there is levied and collected an  
19 additional tax of three-tenths of one percent of the selling price on

1 each retail sale of a motor vehicle in this state, other than retail  
2 car rentals taxed under subsection (2) of this section. The revenue  
3 collected under this subsection shall be deposited in the multimodal  
4 transportation account created in RCW 47.66.070.

5 (4) Beginning July 1, 2006, there is levied and collected an  
6 additional tax on each retail sale in this state equal to five one-  
7 hundredths percent of the selling price. The revenue collected under  
8 this subsection shall be deposited in the state parks renovation and  
9 maintenance account created in section 3 of this act. This subsection  
10 (4) expires July 1, 2014.

11 (5) For purposes of subsection (3) of this section, "motor vehicle"  
12 has the meaning provided in RCW 46.04.320, but does not include farm  
13 tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,  
14 off-road and nonhighway vehicles as defined in RCW 46.09.020, and  
15 snowmobiles as defined in RCW 46.10.010.

16 ~~((+5))~~ (6) The taxes imposed under this chapter shall apply to  
17 successive retail sales of the same property.

18 ~~((+6))~~ (7) The rates provided in this section apply to taxes  
19 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

20 NEW SECTION. Sec. 2. A new section is added to chapter 82.12 RCW  
21 to read as follows:

22 Use tax collected on the rate provided in RCW 82.08.020(4) shall be  
23 deposited in the state parks renovation and maintenance account created  
24 in section 3 of this act.

25 NEW SECTION. Sec. 3. A new section is added to chapter 79A.05 RCW  
26 to read as follows:

27 The state parks renovation and maintenance account is created in  
28 the state treasury. All receipts from RCW 82.08.020(4) must be  
29 deposited in the account. Moneys in the account may be spent only  
30 after appropriation. Expenditures from the account may be used for the  
31 renovation and maintenance of existing state parks facilities.

32 NEW SECTION. Sec. 4. The secretary of state shall submit this act  
33 to the people for their adoption and ratification, or rejection, at the  
34 next general election to be held in this state, in accordance with

1 Article II, section 1 of the state Constitution and the laws adopted to  
2 facilitate its operation.

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