
SUBSTITUTE SENATE BILL 6789

State of Washington

59th Legislature

2006 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Brown, Doumit, Morton and Rasmussen)

READ FIRST TIME 02/7/06.

1 AN ACT Relating to the authorized uses of county sales and use
2 taxes imposed under RCW 82.14.450; and amending RCW 82.14.450.

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

4 **Sec. 1.** RCW 82.14.450 and 2003 1st sp.s. c 24 s 2 are each amended
5 to read as follows:

6 (1) A county legislative authority may submit an authorizing
7 proposition to the county voters at a primary or general election and,
8 if the proposition is approved by a majority of persons voting, impose
9 a sales and use tax in accordance with the terms of this chapter. The
10 title of each ballot measure must clearly state the purposes for which
11 the proposed sales and use tax will be used. Funds raised under this
12 tax shall not supplant existing funds used for these purposes. The
13 rate of tax under this section shall not exceed three-tenths of one
14 percent of the selling price in the case of a sales tax, or value of
15 the article used, in the case of a use tax. For the purposes of this
16 subsection, the following definitions apply:

17 (a) "Existing funds" means the amount of tax revenues spent for
18 criminal justice purposes during the calendar year before the calendar

1 year in which voter approval of the tax authorized in this section
2 occurred.

3 (b) "Tax revenues" means: (i) The amount of revenue collected from
4 sales and use taxes imposed under RCW 82.14.030 and regular property
5 taxes described in RCW 84.52.043(1)(b) for counties; and (ii) the
6 amount of revenue collected from sales and use taxes imposed under RCW
7 82.14.030, regular property taxes described in RCW 84.52.043(1)(d),
8 city business and occupation taxes, and city utility taxes for cities.
9 The amount of tax revenues for counties for purposes of supplanting
10 shall be reduced to compensate for any city that became newly
11 incorporated or enlarged through annexation during or after the
12 calendar year in which voter approval of the tax authorized in this
13 section occurred.

14 (2) The tax authorized in this section is in addition to any other
15 taxes authorized by law and shall be collected from those persons who
16 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
17 occurrence of any taxable event within the county.

18 (3) The retail sale or use of motor vehicles, and the lease of
19 motor vehicles for up to the first thirty-six months of the lease, are
20 exempt from tax imposed under this section.

21 (4) One-third of all money received under this section shall be
22 used solely for criminal justice purposes. For the purposes of this
23 subsection, "criminal justice purposes" means (~~additional~~) police
24 protection, mitigation of congested court systems, health care services
25 for suspects in custody or incarcerated offenders, pensions predating
26 the establishment of the law enforcement officers' and fire fighters'
27 retirement system plan 1, and law enforcement officers' and fire
28 fighters' retirement system plan 1 medical and long-term care
29 liabilities, or relief of overcrowded jails or other local correctional
30 facilities.

31 (5) Money received under this section shall be shared between the
32 county and the cities as follows: Sixty percent shall be retained by
33 the county and forty percent shall be distributed on a per capita basis
34 to cities in the county.

--- END ---