

HB 2447 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Provides that the governing body of a public facilities district created before September 1, 2006, under chapter 35.57 or 36.100 RCW that commences construction of a new regional center, before April 1, 2007, may impose a sales and use tax in accordance with the terms of chapter 82.14 RCW. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the public facilities district. The rate of tax shall not exceed 0.033 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.