
SENATE BILL 5559

State of Washington

62nd Legislature

2011 Regular Session

By Senators Morton and Hewitt

Read first time 01/31/11. Referred to Committee on Government Operations, Tribal Relations & Elections.

1 AN ACT Relating to county use of moneys collected from certain
2 county sales and use taxes; and amending RCW 82.14.460.

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

4 **Sec. 1.** RCW 82.14.460 and 2010 c 127 s 2 are each amended to read
5 as follows:

6 (1)(a) A county legislative authority may authorize, fix, and
7 impose a sales and use tax in accordance with the terms of this
8 chapter.

9 (b) If a county with a population over eight hundred thousand has
10 not imposed the tax authorized under this subsection by January 1,
11 2011, any city with a population over thirty thousand located in that
12 county may authorize, fix, and impose the sales and use tax in
13 accordance with the terms of this chapter. The county must provide a
14 credit against its tax for the full amount of tax imposed under this
15 subsection (1)(b) by any city located in that county if the county
16 imposes the tax after January 1, 2011.

17 (2) The tax authorized in this section is in addition to any other
18 taxes authorized by law and must be collected from those persons who
19 are taxable by the state under chapters 82.08 and 82.12 RCW upon the

1 occurrence of any taxable event within the county for a county's tax
2 and within a city for a city's tax. The rate of tax equals one-tenth
3 of one percent of the selling price in the case of a sales tax, or
4 value of the article used, in the case of a use tax.

5 (3) Moneys collected under this section must be used solely for the
6 purpose of providing for the operation or delivery of chemical
7 dependency or mental health treatment programs and services and for the
8 operation or delivery of therapeutic court programs and services. For
9 the purposes of this section, "programs and services" includes, but is
10 not limited to, treatment services, case management, and housing that
11 are a component of a coordinated chemical dependency or mental health
12 treatment program or service.

13 (4)(a) Except as provided in (b) and (c) of this subsection, all
14 moneys collected under this section must be used solely for the purpose
15 of providing new or expanded programs and services as provided in this
16 section(~~(, except)~~).

17 (b) A portion of moneys collected under this section may be used to
18 supplant existing funding for these purposes in any county or city as
19 follows: Up to fifty percent may be used to supplant existing funding
20 in calendar year 2010; up to forty percent may be used to supplant
21 existing funding in calendar year 2011; up to thirty percent may be
22 used to supplant existing funding in calendar year 2012; up to twenty
23 percent may be used to supplant existing funding in calendar year 2013;
24 and up to ten percent may be used to supplant existing funding in
25 calendar year 2014.

26 (c) If a county with a population of less than ten thousand imposes
27 the tax authorized under this section by July 1, 2011, all moneys
28 collected under this section must be used solely for the purpose of
29 providing new or expanded programs and services as provided in this
30 section, except a portion of moneys collected under this section may be
31 used to supplant existing funding for these purposes in any county as
32 follows: Up to eighty percent may be used to supplant existing funding
33 in calendar year 2011; up to sixty percent may be used to supplant
34 existing funding in calendar year 2012; up to forty percent may be used
35 to supplant existing funding in calendar year 2013; up to twenty
36 percent may be used to supplant existing funding in calendar year 2014;
37 and up to ten percent may be used to supplant existing funding in
38 calendar year 2015.

1 (5) Nothing in this section may be interpreted to prohibit the use
2 of moneys collected under this section for the replacement of lapsed
3 federal funding previously provided for the operation or delivery of
4 services and programs as provided in this section.

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