

SSB 6088 - S AMD 351

By Senators Hobbs, Hargrove

WITHDRAWN 4/3/2015

1 On page 11, after line 31, insert the following:

2 "Sec. 4. RCW 82.08.020 and 2014 c 140 s 12 are each amended to
3 read as follows:

4 (1) There is levied and collected a tax equal to (~~six and five~~
5 ~~tenths~~) seven percent of the selling price on each retail sale in
6 this state of:

7 (a) Tangible personal property, unless the sale is specifically
8 excluded from the RCW 82.04.050 definition of retail sale;

9 (b) Digital goods, digital codes, and digital automated services,
10 if the sale is included within the RCW 82.04.050 definition of retail
11 sale;

12 (c) Services, other than digital automated services, included
13 within the RCW 82.04.050 definition of retail sale;

14 (d) Extended warranties to consumers; and

15 (e) Anything else, the sale of which is included within the RCW
16 82.04.050 definition of retail sale.

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

22 (3) Beginning July 1, 2003, there is levied and collected an
23 additional tax of three-tenths of one percent of the selling price on
24 each retail sale of a motor vehicle in this state, other than retail
25 car rentals taxed under subsection (2) of this section. The revenue
26 collected under this subsection must be deposited in the multimodal
27 transportation account created in RCW 47.66.070.

28 (4) For purposes of subsection (3) of this section, "motor
29 vehicle" has the meaning provided in RCW 46.04.320, but does not
30 include:

31 (a) Farm tractors or farm vehicles as defined in RCW 46.04.180
32 and 46.04.181, unless the farm tractor or farm vehicle is for use in
33 the production of marijuana;

1 (b) Off-road vehicles as defined in RCW 46.04.365;
2 (c) Nonhighway vehicles as defined in RCW 46.09.310; and
3 (d) Snowmobiles as defined in RCW 46.04.546.
4 (5) Beginning on December 8, 2005, 0.16 percent of the taxes
5 collected under subsection (1) of this section must be dedicated to
6 funding comprehensive performance audits required under RCW
7 43.09.470. The revenue identified in this subsection must be
8 deposited in the performance audits of government account created in
9 RCW 43.09.475.
10 (6) The taxes imposed under this chapter apply to successive
11 retail sales of the same property.
12 (7) The rates provided in this section apply to taxes imposed
13 under chapter 82.12 RCW as provided in RCW 82.12.020."
14 Renumber the remaining sections consecutively and correct any
15 internal references accordingly.

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16 On page 1, line 2 of the title, after "28A.150.261" insert "and
17 82.08.020"

EFFECT: Provides a funding source to pay for K-12 enhancements assumed in the underlying bill by raising the state sales tax rate from 6.5 percent to 7.0 percent.

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