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HOUSE BILL 2816

State of Washington

64th Legislature

2016 Regular Session

By Representatives Muri and Fey

Read first time 01/21/16. Referred to Committee on Transportation.

- 1 AN ACT Relating to increasing the rate of sales and use tax that
- 2 may be imposed by a transportation benefit district; amending RCW
- 3 82.14.0455; and providing an effective date.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 82.14.0455 and 2010 c 105 s 3 are each amended to 6 read as follows:
 - (1) Subject to the provisions in RCW 36.73.065, a transportation benefit district under chapter 36.73 RCW may fix and impose a sales and use tax in accordance with the terms of this chapter. The tax authorized in this section is in addition to any 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 boundaries the district. The rate of tax shall not exceed ((two-tenths)) six-tenths of one 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. Except provided in subsection (2) of this section, the tax may not be imposed for a period exceeding ten years. This tax, if not imposed under the conditions of subsection (2) of this section, extended for a period not exceeding ten years with an affirmative vote of the voters voting at the election.

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- (2) The voter-approved sales tax initially imposed under this section after July 1, 2010, may be imposed for a period exceeding ten years if the moneys received under this section are dedicated for the repayment of indebtedness incurred in accordance with the requirements of chapter 36.73 RCW.
- 6 (3) Money received from the tax imposed under this section must 7 be spent in accordance with the requirements of chapter 36.73 RCW.
- 8 <u>NEW SECTION.</u> **Sec. 2.** This act takes effect July 1, 2016.

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