
SUBSTITUTE HOUSE BILL 1410

State of Washington

65th Legislature

2018 Regular Session

By House Finance (originally sponsored by Representatives Doglio, Dolan, Fey, Farrell, Jinkins, Fitzgibbon, Pollet, and Springer)

READ FIRST TIME 02/02/18.

1 AN ACT Relating to authorizing certain public transportation
2 benefit areas to impose a sales and use tax increase approved by
3 voters; and amending RCW 82.14.045.

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

5 **Sec. 1.** RCW 82.14.045 and 2015 3rd sp.s. c 44 s 312 are each
6 amended to read as follows:

7 (1) The legislative body of any city pursuant to RCW 35.92.060,
8 of any county which has created an unincorporated transportation
9 benefit area pursuant to RCW 36.57.100 and 36.57.110, of any public
10 transportation benefit area pursuant to RCW 36.57A.080 and
11 36.57A.090, of any county transportation authority established
12 pursuant to chapter 36.57 RCW, and of any metropolitan municipal
13 corporation within a county with a population of one million or more
14 pursuant to chapter 35.58 RCW, may, by resolution or ordinance for
15 the sole purpose of providing funds for the operation, maintenance,
16 or capital needs of public transportation systems or public
17 transportation limited to persons with special needs under RCW
18 36.57.130 and 36.57A.180, and in lieu of the excise taxes authorized
19 by RCW 35.95.040, submit an authorizing proposition to the voters or
20 include such authorization in a proposition to perform the function
21 of public transportation or public transportation limited to persons

1 with special needs under RCW 36.57.130 and 36.57A.180, and if
2 approved by a majority of persons voting thereon, impose a sales and
3 use tax in accordance with the terms of this chapter. Where an
4 authorizing proposition is submitted by a county on behalf of an
5 unincorporated transportation benefit area, it shall be voted upon by
6 the voters residing within the boundaries of such unincorporated
7 transportation benefit area and, if approved, the sales and use tax
8 shall be imposed only within such area. Notwithstanding any
9 provisions of this section to the contrary, any county in which a
10 county public transportation plan has been adopted pursuant to RCW
11 36.57.070 and the voters of such county have authorized the
12 imposition of a sales and use tax pursuant to the provisions of
13 section 10, chapter 167, Laws of 1974 ex. sess., prior to July 1,
14 1975, shall be authorized to fix and impose a sales and use tax as
15 provided in this section at not to exceed the rate so authorized
16 without additional approval of the voters of such county as otherwise
17 required by this section.

18 The tax authorized by this section shall be in addition to the
19 tax authorized by RCW 82.14.030 and shall be collected from those
20 persons who are taxable by the state under chapters 82.08 and 82.12
21 RCW upon the occurrence of any taxable event within such city, public
22 transportation benefit area, county, or metropolitan municipal
23 corporation as the case may be. The rate of such tax shall be one-
24 tenth, two-tenths, three-tenths, four-tenths, five-tenths, six-
25 tenths, seven-tenths, eight-tenths, or nine-tenths of one percent of
26 the selling price (in the case of a sales tax) or value of the
27 article used (in the case of a use tax). The rate of such tax shall
28 not exceed the rate authorized by the voters unless such increase
29 shall be similarly approved.

30 (2)(a) In the event a metropolitan municipal corporation imposes
31 a sales and use tax pursuant to this chapter no city, county which
32 has created an unincorporated transportation benefit area, public
33 transportation benefit area authority, or county transportation
34 authority wholly within such metropolitan municipal corporation shall
35 be empowered to impose and/or collect taxes under RCW 35.95.040 or
36 this section, but nothing herein shall prevent such city or county
37 from imposing sales and use taxes pursuant to any other
38 authorization.

39 (b) In the event a county transportation authority imposes a
40 sales and use tax under this section, no city, county which has

1 created an unincorporated transportation benefit area, public
2 transportation benefit area, or metropolitan municipal corporation,
3 located within the territory of the authority, shall be empowered to
4 impose or collect taxes under RCW 35.95.040 or this section.

5 (c) In the event a public transportation benefit area imposes a
6 sales and use tax under this section, no city, county which has
7 created an unincorporated transportation benefit area, or
8 metropolitan municipal corporation, located wholly or partly within
9 the territory of the public transportation benefit area, shall be
10 empowered to impose or collect taxes under RCW 35.95.040 or this
11 section.

12 (3) The legislative body of a public transportation benefit area
13 located in a county with a population of seven hundred thousand or
14 more that also contains a city with a population of seventy-five
15 thousand or more operating a transit system pursuant to chapter 35.95
16 RCW or the legislative body of a public transportation benefit area
17 located in a county with a population of more than two hundred fifty
18 thousand but fewer than four hundred thousand that also contains two
19 or more cities with a population of forty thousand or more may submit
20 an authorizing proposition to the voters and, if approved by a
21 majority of persons voting on the proposition, impose a sales and use
22 tax in accordance with the terms of this chapter of one-tenth, two-
23 tenths, or three-tenths of one percent of the selling price, in the
24 case of a sales tax, or value of the article used, in the case of a
25 use tax, in addition to the rate in subsection (1) of this section.

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