

FINAL BILL REPORT

ESSB 5272

C 281 L 19
Synopsis as Enacted

Brief Description: Increasing the maximum tax rate for the voter-approved local sales and use tax for emergency communication systems and facilities.

Sponsors: Senate Committee on Local Government (originally sponsored by Senator Hunt).

Senate Committee on Local Government
House Committee on Finance

Background: A county legislative authority may, after voter approval, impose a sales and use tax for emergency communication systems and facilities. The tax rate is 0.1 percent of the selling price in the case of sales tax, or value of the article used, in the case of a use tax.

Monies received from this sales and use tax must be used solely for the purpose of providing funds for costs associated with financing, designing, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improving emergency communication systems and facilities.

Summary: The tax rate for a sales and use tax for emergency communication systems and facilities is increased from 0.1 percent to 0.2 percent of the selling price in the case of sales tax, or value of the article used, in the case of a use tax. However, any county already imposing the tax must submit an authorizing proposition to the voters before it may increase the tax rate. A county with a population of more than 1.5 million must enter into interlocal agreements with its cities with populations over 50,000 regarding revenue distribution, even if a city is part of a regional communication system.

If requested to do so and under mutually agreeable terms, the Washington State Patrol must enter into an intergovernmental agreement with a county, city, or regional communications agency that operates emergency communications systems for purpose of interoperable communications.

Votes on Final Passage:

Senate	36	12	
House	74	24	(House amended)
Senate	36	10	(Senate concurred)

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Effective: July 28, 2019