S-0608.2

SENATE BILL 5272

State of Washington   **66th Legislature**   **2019 Regular Session**

By Senator Hunt

1   AN ACT Relating to increasing the maximum tax rate for the voter-
2 approved local sales and use tax for emergency communication systems
3 and facilities; and amending RCW 82.14.420.

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

5   **Sec. 1.** RCW 82.14.420 and 2002 c 176 s 1 are each amended to
6 read as follows:
7   (1) A county legislative authority may submit an authorizing
8 proposition to the county voters, and if the proposition is approved
9 by a majority of persons voting, fix and impose a sales and use tax
10 in accordance with the terms of this chapter for the purposes
11 designated in subsection (3) of this section.
12   (2) The tax authorized in this section ((shall be)) is in
13 addition to any other taxes authorized by law and ((shall)) must be
14 collected from those persons who are taxable by the state under
15 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event
16 within the county. The rate of tax ((shall equal one-tenth)) may not
17 exceed two-tenths of one percent of the selling price in the case of
18 sales tax, or value of the article used, in the case of a use tax.
19   (3) Moneys received from any tax imposed under this section
20 ((shall)) may be used solely for the purpose of providing funds for
21 costs associated with financing, design, acquisition, construction,

1 equipping,   operating,   maintaining,   remodeling,   repairing,
2 reequipping, and improvement of emergency communication systems and
3 facilities.

4   (4) Counties are authorized to develop joint ventures to
5 collocate emergency communication systems and facilities.

6   (5) Prior to submitting the tax authorization in subsection (2)
7 of this section to the voters in a county that provides emergency
8 communication services to a governmental agency pursuant to a
9 contract, the parties to the contract ((shall)) must review and
10 negotiate or affirm the terms of the contract.

11   (6) Prior to submitting the tax authorized in subsection (2) of
12 this section to the voters, a county with a population of more than
13 five hundred thousand in which any city over fifty thousand operates
14 emergency communication systems and facilities ((shall)) must enter
15 into an interlocal agreement with the city to determine distribution
16 of the revenue provided in this section.

17   (7) A county imposing the tax authorized under this section on
18 the effective date of this section must submit an authorizing
19 proposition to the voters as provided under this section to increase
20 the rate of tax.

--- **END** ---