

SB 5868 - H AMD TO FIN COMM AMD (H-2858.1/22) **1305**

By Representative Orcutt

NOT CONSIDERED 03/02/2022

1 Beginning on page 1, line 3 of the amendment, strike all of
2 section 1 and insert the following:

3
4 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14
5 RCW to read as follows:

6 (1) In addition to the tax imposed under RCW 82.14.370, a
7 legislative authority of a qualified rural county may impose a sales
8 and use tax in accordance with the terms of this chapter. The tax is
9 in addition to other taxes authorized by law and must be collected
10 from those persons who are taxable by the state under chapters 82.08
11 and 82.12 RCW upon the occurrence of any taxable event within the
12 county. The rate under this section may not exceed 0.05 percent of the
13 selling price in the case of a sales tax or value of the article used
14 in the case of a use tax.

15 (2) The tax imposed under subsection (1) of this section must be
16 deducted from the amount of tax otherwise required to be collected or
17 paid over to the department under chapters 82.08 or 82.12 RCW. The
18 department must perform the collection of such taxes on behalf of the
19 county at no cost to the county.

20 (3) The proceeds collected pursuant to subsection (1) of this
21 section may only be used to finance affordable workforce housing
22 infrastructure or facilities.

23 (4) The definition in this subsection applies throughout this
24 section.

25 (a) "Affordable workforce housing infrastructure or facilities"
26 means housing infrastructure or facilities for a single person,
27 family, or unrelated persons living together whose income is at least

1 60 percent and no more than 120 percent of the median income, adjusted
2 for housing size, for the county where the housing is located."

EFFECT: (1) Removes affordable workforce housing as an authorized use of moneys collected from the rural county public facilities sales and use tax.

(2) Authorizes the legislative body of a qualified rural county to impose a local sales and use tax at a rate of up to 0.05 percent, in addition to the rural counties public facilities sales and use tax, that credited against the state sales and use tax.

(3) Requires that the proceeds collected from the tax may only be used to finance affordable workforce housing infrastructure or facilities.

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