
SENATE BILL 5466

State of Washington

67th Legislature

2021 Regular Session

By Senator Fortunato

1 AN ACT Relating to sales tax revenues of transportation projects
2 being used for transportation purposes; and adding a new section to
3 chapter 82.32 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32
6 RCW to read as follows:

7 (1) By the last workday of the first and third calendar quarters,
8 the state treasurer must transfer the amount specified in subsection
9 (2) of this section from the general fund to the motor vehicle fund
10 created in RCW 46.68.070. The first two transfers under this
11 subsection must occur by September 30, 2021, and April 30, 2022.

12 (2)(a) The department must estimate the state general fund
13 revenues derived from expenditures by the state department of
14 transportation. The department must perform the estimate for tax
15 collections in the immediately preceding third and fourth calendar
16 quarters for the April transfer under subsection (1) of this section
17 and tax collections in the immediately preceding first and second
18 calendar quarters for the September transfer under subsection (1) of
19 this section. The department must notify the state treasurer of this
20 amount at least 20 days before the April or September transfer under
21 subsection (1) of this section.

1 (b) For the purposes of this section, the following definitions
2 apply:

3 (i) "Digital products" has the meaning provided in RCW 82.04.192.

4 (ii) "Expenditures by the state department of transportation"
5 means amounts paid by the state department of transportation with
6 respect to the purchase of any tangible personal property, digital
7 products, or labor, which is subject to state sales or use tax.

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