

---

HOUSE BILL 1100

---

State of Washington

69th Legislature

2025 Regular Session

By Representative Jacobsen

Prefiled 12/19/24. Read first time 01/13/25. Referred to Committee on Finance.

1 AN ACT Relating to creating a local sales and use tax; adding a  
2 new section to chapter 82.14 RCW; creating a new section; and  
3 providing an effective date.

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

5 NEW SECTION. **Sec. 1.** (1) The legislature finds that cities and  
6 counties across Washington state are experiencing significant  
7 financial challenges, driven by rising costs for essential services  
8 such as public safety, infrastructure maintenance, and social  
9 services. These pressures have made it increasingly difficult for  
10 local governments to meet the needs of their communities effectively.

11 (2) The legislature further finds that inflation and rising costs  
12 are placing additional financial strain on consumers. Families across  
13 the state are grappling with tighter budgets, making it more critical  
14 than ever to implement policies that avoid placing additional  
15 financial burdens on individuals and households.

16 (3) Therefore, it is the intent of the legislature to authorize a  
17 city and county option sales and use tax that is credited against the  
18 state rate. This policy ensures that local governments can secure the  
19 resources necessary to meet critical infrastructure and service  
20 demands without increasing the overall tax burden on consumers,  
21 thereby supporting both fiscal responsibility and economic stability.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.14  
2    RCW to read as follows:

3        (1) The legislative authority of any county or city, may, by  
4    resolution or ordinance, impose a sales and use tax in accordance  
5    with the terms of this section. The tax is in addition to other taxes  
6    authorized by law and must be collected from those persons who are  
7    taxable by the state under chapters 82.08 and 82.12 RCW upon the  
8    occurrence of any taxable event within the city or county.

9        (2) The rate of tax under this section is equal to 0.5 percent of  
10   the selling price in the case of a sales tax, or value of the article  
11   used, in the case of a use tax.

12       (3) The combined total tax levied under this section may not be  
13   greater than 0.5 percent. If both a county and a city impose a tax  
14   under this section, the tax imposed by a city must be credited  
15   against the tax imposed by a county.

16       (4) The tax authorized under this section must be deducted from  
17   the amount of tax otherwise required to be collected or paid to the  
18   department under chapter 82.08 or 82.12 RCW. The department must  
19   perform the collection of taxes on behalf of the city or county at no  
20   cost to the city or county.

21       NEW SECTION.    **Sec. 3.**    This act takes effect January 1, 2026.

--- END ---