

**RCW 35.100.040 Local sales and use tax increment revenue—
Authorization of use by legislative authority.** (1) The legislative authority of a city or town may authorize the use of local sales and use tax increment revenue for any purpose authorized in this chapter within the boundaries of a downtown or one or more neighborhood commercial districts.

(2) Prior to authorizing the use of local sales and use tax increment revenue, the legislative authority must designate the boundaries of each downtown or neighborhood commercial district.

(3) The legislative authority of a city or town may choose to pool the local sales and use tax increment revenue collected in the various downtown and neighborhood commercial districts within the city or town for the purposes authorized in this chapter. [2002 c 79 § 4.]