

RCW 82.32.470 Transfer of sales and use tax on toll projects.

(1) The tax imposed and collected under chapters 82.08 and 82.12 RCW, less any credits allowed under chapter 82.14 RCW, on initial construction for a transportation project to be constructed under chapter 36.120 RCW, must be transferred to the transportation project to defray costs or pay debt service on that transportation project. In the case of a toll project, this transfer or credit must be used to lower the overall cost of the project and thereby the corresponding tolls.

(2) This transaction is exempt from the requirements in *RCW 43.135.035(4).

(3) Government entities constructing transportation projects under chapter 36.120 RCW shall report to the department the amount of state sales or use tax covered under this section. [2002 c 56 § 407.]

***Reviser's note:** RCW 43.135.035 was repealed by 2011 c 1 § 3 (Initiative Measure No. 1053) without cognizance of its amendment by 2010 c 4 § 2. 2010 c 4 § 2 was subsequently repealed by 2013 c 1 § 3 (Initiative Measure No. 1185, approved November 6, 2012).