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HOUSE BILL 1980

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State of Washington

52nd Legislature

1991 Regular Session

By Representatives Rayburn and Edmondson.

Read first time February 18, 1991. Referred to Committee on Local Government\Revenue.

1 AN ACT Relating to additional sales and use taxes for criminal  
2 justice purposes; and amending RCW 82.14.340.

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

4 **Sec. 1.** RCW 82.14.340 and 1990 2nd ex.s. c 1 s 901 are each  
5 amended to read as follows:

6 The legislative authority of any county with a population of two  
7 hundred thousand or more, any county located east of the crest of the  
8 Cascade mountains with a population of one hundred fifty thousand or  
9 more, and any other county with a population of one hundred fifty  
10 thousand or more that has had its population increase by at least  
11 twenty-four percent during the preceding nine years, as certified by  
12 the office of financial management for the first day of April of each  
13 year, may and, if requested by resolution of the governing bodies of  
14 cities in the county with an aggregate population equal to or greater  
15 than fifty percent of the total population of the county, as last

1 determined by the office of financial management, shall submit an  
2 authorizing proposition to the voters of the county and if approved by  
3 a majority of persons voting, fix and impose a sales and use tax in  
4 accordance with the terms of this chapter.

5 The tax authorized in this section shall be in addition to any  
6 other taxes authorized by law and shall be collected from those persons  
7 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW  
8 upon the occurrence of any taxable event within such county. The rate  
9 of tax shall equal one-tenth of one percent of the selling price (in  
10 the case of a sales tax) or value of the article used (in the case of  
11 a use tax).

12 When distributing moneys collected under this section, the state  
13 treasurer shall distribute ten percent of the moneys to the county in  
14 which the tax was collected. The remainder of the moneys collected  
15 under this section shall be distributed to the county and the cities  
16 within the county ratably based on population as last determined by the  
17 office of financial management. In making the distribution based on  
18 population, the county shall receive that proportion that the  
19 unincorporated population of the county bears to the total population  
20 of the county and each city shall receive that proportion that the city  
21 incorporated population bears to the total county population.

22 Moneys received from any tax imposed under this section shall be  
23 expended exclusively for criminal justice purposes and shall not be  
24 used to replace or supplant existing funding.

25 This section expires January 1, 1994.