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SENATE BILL 5882

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State of Washington

59th Legislature

2005 Regular Session

By Senators Regala and Fraser

Read first time 02/11/2005. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to county sales and use taxes; and amending RCW  
2 82.14.450.

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

4 **Sec. 1.** RCW 82.14.450 and 2003 1st sp.s. c 24 s 2 are each amended  
5 to read as follows:

6 (1) A county legislative authority may submit an authorizing  
7 proposition to the county voters (~~at a primary or general election~~)  
8 and, if the proposition is approved by a majority of persons voting,  
9 impose a sales and use tax in accordance with the terms of this  
10 chapter. The title of each ballot measure must clearly state the  
11 purposes for which the proposed sales and use tax will be used.  
12 (~~Funds raised under this tax shall not supplant existing funds used~~  
13 ~~for these purposes.~~) The rate of tax under this section shall not  
14 exceed three-tenths of one percent of the selling price in the case of  
15 a sales tax, or value of the article used, in the case of a use tax.

16 (2) The tax authorized in this section is in addition to any other  
17 taxes authorized by law and shall be collected from those persons who  
18 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
19 occurrence of any taxable event within the county.

1           (3) The retail sale or use of motor vehicles, and the lease of  
2 motor vehicles for up to the first thirty-six months of the lease, are  
3 exempt from tax imposed under this section.

4           ~~(4) ((One third of all money received under this section shall be  
5 used solely for criminal justice purposes. For the purposes of this  
6 subsection, "criminal justice purposes" means additional police  
7 protection, mitigation of congested court systems, or relief of  
8 overcrowded jails or other local correctional facilities.~~

9           +5)) Money received under this section shall be shared between the  
10 county and the cities as follows: Sixty percent shall be retained by  
11 the county and forty percent shall be distributed on a per capita basis  
12 to cities in the county.

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