
SENATE BILL 6203

State of Washington

60th Legislature

2008 Regular Session

By Senators Sheldon and Shin

Read first time 01/14/08. Referred to Committee on Water, Energy & Telecommunications.

1 AN ACT Relating to authorizing a local sales tax deducted from the
2 state portion of the sales tax for purposes of implementing water
3 quality projects; adding a new section to chapter 82.14 RCW; and
4 providing an effective date.

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

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

8 (1) The legislative authority of a county may impose a sales and
9 use tax in accordance with the terms of this chapter. The tax is in
10 addition to other taxes authorized by law and shall be collected from
11 those persons who are taxable by the state under chapters 82.08 and
12 82.12 RCW upon the occurrence of any taxable event within the county.
13 The rate of tax shall be applied to the selling price in the case of a
14 sales tax or value of the article used in the case of a use tax and may
15 not exceed:

16 (a) .04 percent in a county with a population of less than five
17 hundred thousand persons; and

18 (b) .02 percent in a county with a population of five hundred
19 thousand or more persons.

1 (2) The tax imposed under subsection (1) of this section shall be
2 deducted from the amount of tax otherwise required to be collected or
3 paid over to the department under chapter 82.08 or 82.12 RCW. The
4 department shall perform the collection of such taxes on behalf of the
5 county at no cost to the county.

6 (3) Moneys collected under this section shall only be used for
7 implementation of water quality projects, including but not limited to
8 an on-site program management plan for a marine recovery area under
9 chapter 70.118A RCW, a water quality project consistent with the Puget
10 Sound action agenda under RCW 90.71.260, a water quality component of
11 a watershed plan approved under chapter 90.82 RCW, or a water quality
12 project consistent with objectives determined by a total maximum daily
13 load analysis.

14 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2008.

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